

# SCHEME AND SYLLABUS

**First Degree Programme in Business Administration (BBA) under the  
Choice Based Credit and Semester System (CBCSS)**

*(Course Effective from 2017-18 academic year onwards)*



**Faculty of Management Studies**

**UNIVERSITY OF KERALA**

*(Re-Accredited By NAAC With A Grade)*

THIRUVANANTHAPURAM

KERALA 695034

## FACULTY OF MANAGEMENT STUDIES

### Scheme and Syllabus for the Career related First Degree programme in Business Administration (BBA) under the Choice Based Credit and Semester System (CBCSS)

*(To be introduced from 2017-18 admission onwards)*

The Scheme and Syllabus of the Career related First Degree programme in Business Administration is subject to the modified regulations as per university order No.Ac.A V/1/UG.Sem/2010 dated 28.09.2013.

#### Eligibility for Admission

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or that of any other university or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45 % marks in aggregate is eligible for admission. However SC/ST, OBC, and other eligible communities shall be given relaxation as per University rules.

#### Duration

The duration of the BBA programme of study is three academic years with six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instructions in a semester. Odd semester (June - October) commences in June and Even Semester (Nov - March) commences in November every year. There will be, to an extent possible, five days semester break in between odd and even semesters.

#### Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

#### Programme Structure

The BBA programme shall include 33 courses, including two language courses and one project:-

Nature of Course	Number
1. Language Courses	2
2. Foundation Courses	2
3. Core Courses (excluding project)	20
4. Complementary Courses	2
5. Open Course	2
6. Elective Courses	4
7. Project	1

The students secure the credit assigned to a course on successful completion of the course. The students shall be required to earn a minimum of 120 credits for the award of the degree. The minimum credits required for different courses are given below:

Courses	Credits
Language Courses	4
Foundation Courses	6
Core Courses	80
Complementary Courses	6
Open Course	4
Elective Courses	16
Project	4
<b>Total</b>	<b>120</b>

The General structure of the programme showing details of the courses offered is given below:

Sem. No.	Name of Courses with code No	Lecture Hours Per Week	Credits	Uty Exam Hours	Evaluation Marks	
					CE	ESE (Uty Exam)
<b>I</b>	Language- EN 1111.1 English I	3	2	3	20	80
	Foundation :BM1121Environmental Studies	4	4	3	2	80
	Core: BM 1141 Fundamentals of Management	5	4	3	20	80
	Core: BM 1142 Managerial Economics	4	4	3	20	80
	Core- BM 1143 Financial Accounting	5	4	3	20	80
	Complimentary - BM 1131 Statistics for Business Decisions	4	3	3	20	80
	<b>Total Credits - 21</b>					
<b>II</b>	Language- EN 1211.1 English II	3	2	3	20	80
	Foundation: BM 1221E-Commerce & Cyber Laws	4	2	3	20	80
	Core: BM 1241 Marketing Management	4	4	3	20	80
	Core: BM 1242 Human Resource Management	5	4	3	20	80
	Core: BM 1243 Financial Management	5	4	3	20	80
	Compl.:BM 1231Business Regulatory Frame Work	4	3	3	20	80
	<b>Total Credits - 19</b>					
<b>III</b>	Core: BM 1341 Business Environment and Policy	5	4	3	20	80
	Core: BM 1342 Corporate Regulations	5	4	3	20	80
	Core: BM1343 Cost and Management Accounting	5	4	3	20	80
	Core: BM 1344 Financial Services	5	4	3	20	80
	Elective Course I: BM 1361.1/2/3/4	5	4	3	20	80
	<b>Total Credits - 20</b>					
<b>IV</b>	Core: BM 1441 Entrepreneurship Development	5	4	3	20	80
	Core: BM1442 Business Ethics & Corporate Governance	5	4	3	20	80
	Core: BM 1443 Operations Management	5	4	3	20	80
	Core: BM 1444 Skill Enhancement and Employability Orientation	5	4	3	20	80
	Elective Course II: BM 1461.1/2/3/4	5	4	3	20	80
	<b>Total Credits – 20</b>					

<b>V</b>	Core: BM 1541 Quanti.Techniqu.for Management	5	4	3	20	80
	Core: BM1542 Research Methodology	5	4	3	20	80
	Core: BM 1543 Investment Management	5	4	3	20	80
	Core: BM 1544 Project	2				
	Open: BM 1551.1/2/3/4( <b>Course - other Faculty</b> )	3	2	3	20	80
	Elective Course III: BM 1561.1/2/3/4	5	4	3	20	80
	<b>Total Credits - 18</b>					
<b>VI</b>	Core: BM 1641 Management Information System	5	4	3	20	80
	Core: BM 1642 International Business	5	4	3	20	80
	Core: BM 1643 Strategic Management	5	4	3	20	80
	Core: BM 1644 Project Work and Viva Voce	2	4			100
	Elective: BM 1661.5/6/7 ( <b>Course - own Faculty</b> )	3	2	3	20	80
	Elective Course IV : BM 1661.1/2/3/4	5	4	3	20	80
	<b>Total Credits - 22</b>					
	<b>Grant Total 120</b>					

### ELECTIVE STREAMS

#### STREAM I HUMAN RESOURCE MANAGEMENT or

Semester	Course Code	Course title
III	BM 1361.1	Organisational Behaviour
IV	BM 1461.1	Human Resource Development and Organisation Culture
V	BM 1561.1	Labour Law and Industrial Relations
VI	BM 1661.1	Performance Management

#### STREAM II MARKETING MANAGEMENT or

Semester	Course Code	Course title
III	BM 1361.2	Consumer Behaviour
IV	BM 1461.2	Advertising and Sales Promotion
V	BM 1561.2	Customer Relationship Management
VI	BM 1661.2	Retail Management

#### STREAM III FINANCE or

Semester	Course Code	Course title
III	BM 1361.3	Income Tax Law and Accounting
IV	BM 1461.3	Indirect Taxes
V	BM 1561.3	International Finance
VI	BM 1661.3	Project Appraisal and Analysis

## **STREAM IV TOURISM MANAGEMENT**

Semester	Course Code	Course title
III	BM 1361.4	Introductions to Tourism
IV	BM 1461.4	Air cargo Management
V	BM 1561.4	Front Office Management
VI	BM 1661.4	Travels and Tour Operations Management

### **OPEN COURSES**

*(For students of other discipline)*

Semester	Course Code	Course title
V	1551.1	Project Management
	1551.2	Functional Management
	1551.3	Strategic Management
	1551.4	Fundamentals of Financial Accounting

### **ELECTIVE COURSE**

*(For students of Business Administration – Elect one course)*

Semester	Course Code	Course title
VI	1661.5	Business Communication or
	1661.6	Indian Banking System or
	1661.7	Hospitality Management

### **Attendance**

Students who secure a minimum of 75% attendance in the aggregate for all the Courses of a semester taken together alone will be allowed to register for End Semester Evaluation. Others have to repeat the semester along with the next batch, unless they could make up the shortage of attendance through condonation. However the award of Grade for attendance in CE shall be made course-wise. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of a Degree Programme shall be granted by the University on valid grounds. This condonation shall not be considered for awarding marks for CE. Benefits of attendance for a maximum of 10 days in a semester shall be granted to students who participate/attend University Union activities, meetings of the University Bodies and Extra Curricular Activities, on production of participation/attendance certificate by the University Authorities/Principals as the case may be. But in such cases, condonation will be considered for award of marks for CE.

## Evaluation and Grading

The evaluation of each Course shall consist of two parts:

- 1) Continuous Evaluation (CE)
- 2) End Semester Evaluation (ESE)

The CE and ESE ratio shall be 1:4 for both Courses with or without practical. There shall be a maximum of 80 marks for ESE and maximum of 20 marks for CE. For all Courses (Theory and Practical), Grades are given on a 7-point scale based on the total percentage of mark (CE+ESE) as given below.

### Criteria for Grading

Percentage of marks	CCPA	Letter Grade
90 and above	9 and above	A+ Outstanding
80 to < 90	8to<9	A Excellent
70 to <80	7to<8	B Very Good
60 to < 70	6to<7	C Good
50 to < 60	5to<6	D Satisfactory
40 to < 50	4to<5	E Adequate
Below 40	<4	F Failure

### Continuous Evaluation (CE)

All records of Continuous Evaluation shall be kept in the Department and shall be made available for verification by the University, if and when necessary.

Each student shall be required to do one assignment or one seminar for each Course. Valued assignments shall be returned to the students. The seminars shall be organized by the teacher/teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher/ teachers in charge of that Course. Assignments/Seminars shall be evaluated on the basis of their quality. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight shall be given for punctuality in submission. Seminar shall be similarly evaluated in terms of structure, content, presentation, interaction etc.

### Tests (Max. marks 10)

For each Course there shall be one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 working days from the date of the test.

### Announcement of Results of Controller of Examinations (CE)

The results of the CE shall be displayed within 5 working days from the last day of a semester. Complaints regarding the award of marks for CE if any have to be submitted to the Head of the Department within 3 working days from the display of results of CE. These complaints shall be examined by the Department Committee and shall arrive at a decision, which shall be communicated to the student.

The Statement of marks of the CE of all the students shall be approved by the Department Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CE, if required, for which separate rules shall be framed.

### **End Semester Evaluation (ESE)**

End Semester Evaluation of all the Courses in all the semesters shall be conducted by the University. The results of the ESE shall be arranged to be published according to the Examination Calendar prescribed by the University Level Monitoring Committee (ULMC), which shall not exceed 45 days from the last day of the examination.

### **Project/Dissertation Work**

For each First Degree Programme there shall be a Project/Dissertation Work during the sixth semester on a topic related to any issues in commerce/Business/Industry/vocational course. The Project/Dissertation work can be done either individually or by a group not exceeding five students under the supervision and guidance of the teachers of the Department. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and literature review - 5<sup>th</sup> semester
- b. Field work and data analysis - 6<sup>th</sup> Semester
- c. Report writing and draft report presentation - 6<sup>th</sup> Semester
- d. Final report submission - 6<sup>th</sup> Semester

The report shall be printed and spiral bound with around 50 A4 size pages. The layout is:

Font : Times New Roman  
Size : 12  
Line Spacing : 1.5  
Margin : Left - 1.5; Right-1; Top-1; Bottom-1

The project report should be submitted to the Department at least 15 days before the last working day of the sixth semester. The candidate shall prepare three copies of the report: two copies for submission to the Department and one copy for the student to bring at the time of viva-voce

### **Structure of the Report**

1. Title Pages
2. Certificate of the supervising Teacher with signature
3. Contents
4. List of Tables, Figures etc.
5. Chapter 1- Introduction, Review of literature, Statement of the problem, Need and Significance of the study, Objectives of the study, Research Methodology(Sample, Data source, Tools of analysis etc.), Limitations of the study, Presentation of the study (5-8 pages)

6. Chapter II- Theoretical Back Ground (10-15 pages)
7. Chapter III- Data Analysis and Interpretation (25-30 pages)
8. Chapter) IV Summary of Findings, Conclusion and Suggestions
9. Appendix: Questionnaire, Specimen copies of forms, other exhibits
10. Bibliography (Books, journal articles, website etc. used for the project work)(Written based on APA format)

### **Evaluation of the Report**

- \* A Board of two examiners appointed by the University shall evaluate the report.
- \* There shall be no Continuous Evaluation for the Project work.
- \* A Viva voce based on the project report shall be conducted individually by the Board of Examiners.
- \* An examiner shall evaluate 10 project reports per day.
- \* The total credits for Project work is 4.
- \* The Maximum Marks for evaluation of the report shall be 100 distributed among the following components,

i) Statement of the problem	10
ii) Objectives of the study	5
iii) Review of literature	5
iv) Methodology	15
v) Analysis and Interpretation	15
vi) Presentation of the report	10
vii) Findings and suggestions	10
viii) Bibliography	5
ix) Viva-Voce	<u>25</u>
Total	100

### **Social Service/Extension Activities**

Students are to participate in Extension/NSS/NCC or other specified social service, sports, literary and cultural activities. These activities are to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits. It is mandatory for a student to participate in the Social Service/Extension Activities for not less than forty hours, during the 3rd and 4th semesters, for successful completion of the Programme.



There shall be a General Coordinator to be nominated by the College Council, for the conduct of all these activities. A statement testifying the participation of the students shall be forwarded to the Controller of Examinations along with the statement of CE results of the 4th semester. Those who have not secured the minimum number of hours of Social Service/Extension Activity during the 3rd and 4th semester shall secure the minimum required attendance by attending such Programmes during the 5th semester. In such cases, the details about participation shall be forwarded to the Controller of Examinations, by the College authorities along with the Continuous Evaluation (CE) results of the 5th semester.

### **Grading System**

Both CE and ESE will be carried out using Indirect Grading system on a 7-point scale.

### **Consolidation of Grades**

The maximum mark for a Course (ESE theory) is 80. The duration of ESE is 3 hours. The marks of CE shall be consolidated by adding the marks of Attendance, Assignment/ Seminar and Test paper respectively for a particular Course.

- |   |                    |          |
|---|--------------------|----------|
| a | Attendance         | 5 marks  |
| b | Assignment/Seminar | 5 marks  |
| c | Test Paper         | 10 marks |

Total marks for the ESE of Practical is 80. The components of ESE of Practical have to be set by the Chairmen, Boards of Studies, concerned.

The marks for the components of Practical for Continuous Evaluation shall be as shown below.

- |   |                                    |         |
|---|------------------------------------|---------|
| a | Attendance                         | 5 marks |
| b | Record                             | 5 marks |
| c | Test                               | 5 marks |
| d | Performance, Punctuality and Skill | 5 marks |

The marks of a Course are consolidated by combining the marks of ESE and CE (80+20). A minimum of 40% marks (E Grade) is required for passing a Course with a separate minimum of 40%(E Grade) for Continuous Evaluation and End Semester

## Consolidation of SCPA

Semester Credit Point Average (SCPA) is obtained by dividing the sum of Credit Points (CP) obtained in a semester by the sum of Credits (C) taken in that semester. After the successful completion of a semester, SCPA of a student in that semester shall be calculated.

For the successful completion of a semester, a student has to score a minimum SCPA of 4.00 (E Grade). However, a student is permitted to move to the next semester irrespective of his / her SCPA.

An overall letter Grade (Cumulative Grade) for the whole Programme shall be awarded to the student based on the value of CCPA using a 7-point scale, as given below. It is obtained by dividing the sum of the Credit Points in all the Courses taken by the student, for the entire Programme by the total number of Credits.

## Overall Grade in a Programme

Percentage of marks	CCPA	Letter Grade
90 and above	9 and above	A+ Outstanding
80 to < 90	8 to < 9	A Excellent
70 to < 80	7 to < 8	B Very Good
60 to < 70	6 to < 7	C Good
50 to < 60	5 to < 6	D Satisfactory
40 to < 50	4 to < 5	E Adequate
Below 40	< 4	F Failure

The marks of the Courses taken over and above the minimum prescribed Credits shall not be counted for computing CCPA.

For the successful completion of a Programme and award of the Degree, a student must pass all Courses satisfying the minimum Credit requirement and must score a minimum CCPA of 4.00 or an overall grade of E.

## Pattern of Questions

Question Type	Total number of Questions answered	Number of Question to be	Marks for each Questions	Total Marks
Very short answer type(One word to Maximum of 2 sentences)	10	10	1	10
Short answer(Not to exceed one paragraph) paragraph)	12	8	2	16
Short essay(Not to exceed 120 words)	9	6	4	24
Long essay	4	2	15	30
Total	35	26		80

## **Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and who register for the End Semester Evaluation conducted by the University of each semester alone shall be promoted to the next higher semester.

## **Repetition of the Semester Courses**

Students who fail to secure the minimum required aggregate attendance during a semester shall be given one chance to repeat the semester along with the subsequent batch of students after obtaining re-admission, subject to provision contained in clause 6.1 and they will have to repeat the CE for all Courses.

## **Re-appearance of Failed Students**

Students' who-fail shall have to reappear for the ESE of the same along with the next regular batch of students. Candidates who fail to score 'E' grade in the ESE in any of the Course/Courses have to reappear for the ESE of the Course /Courses concerned with next regular batch of students. The number of chances or such appearances is limited to 5 and the same have to be done within a period of 12 continuous semesters including the semester in which they have first appeared.

However, students who fail to secure SCPA of 4.00 have to reappear for the ESE with the next regular batch of students for such courses for which they have secured the least Grade for improving the SCPA. Here also the number of appearance is limited to 5 and the same has to be done within a period of 12 continuous semesters including the semester in which they have first appeared.

In both cases (i.e. failure to obtain 'E' Grade for individual Course/Courses and 'SCPA of 4.00) students shall not be allowed to repeat the semester, but the marks secured by them for the CE part shall be carried over and added to the marks obtained in the ESE they reappear. However, those who fail in the CE (i.e. those who fail to secure a minimum of 'E' grade) will have one chance to improve the same (except the marks for attendance) along with next regular batch of students.

## **Improvement of ESE**

Candidates who have successfully completed the Semester, but wish to improve their marks for the End Semester Evaluation (ESE) shall have only one chance for the same along with the next immediate regular batch of students. In this case, the better marks obtained shall be considered for the calculation of SCPA.

## **Grace Marks**

Grace marks shall be awarded for Sports/Arts/ NCC/NSS in recognition of meritorious achievements

## **Mark cum Grade Sheet**

The University under its seal shall issue to the students a Mark cum Grade Sheet on completion of each semester indicating the details of Courses, Credits, Marks for CE and ESE, Grades, Grade Points, Credit Points and Semester Credit Point Average (SCPA) for each Course.

The Consolidated Mark cum Grade sheet issued at the end of the final semester on completion of the Programme shall contain the details of all Courses taken during the entire

Programme including Additional Courses taken over and above the prescribed minimum Credits for obtaining the Degree. However, for the calculation of CCPA, only those Courses in which the student has performed the best with maximum Credit Points alone shall be taken subject to the minimum requirements of Credits for successful completion of a Programme. The Consolidated Mark cum Grade sheet shall indicate the CCPA and CCPA(S)\* and the overall letter grade for the whole Programme. The Consolidated Mark cum Grade sheet shall also indicate all the Audit Courses (Zero Credit) successfully completed by the student during the whole Programme.

No student shall be eligible for the award of the Degree unless he/she has successfully completed a Programme of not less than 6 semesters duration and secured at least 120 Credits (excluding Credits for Social Service/Extension Activities) as prescribed by the Regulations.

The Degree to be awarded shall be called Bachelors Degree in Business Administration (BBA) as specified by the Board of Studies and in accordance with the nomenclature specified by the Act and Statutes of the University.

\*CCPA(S) is CCPA for specialized subjects. (It is computed in a similar manner but without considering the Language Courses, Foundation Course for Language and Open Course).

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – I**

**FOUNDATION COURSE: BM1121- ENVIRONMENTAL STUDIES**

No. of Credits: 4

No. of instructional Hours: 4 Hours per week

Course Objectives: To enable the students to acquire knowledge about environment and enable them to contribute towards maintaining and improving the quality of the environment

**Module 1**

Environmental studies- meaning- definition- scope- importance- need. Natural resources-renewable and non-renewable resources- use- exploitation- changes- benefits and conflicts of forest, water, minerals, food, energy, and land resources-role of an individual in conservation of natural resources- equitable use of resources for sustainable life styles (10 hrs)

**Module 2**

Ecosystem- concept- structure- functions-producers- consumers- and decomposers- energy flow-ecological succession- food chains, food webs and ecological pyramids-forest ecosystem-grassland ecosystem-desert ecosystem-aquatic ecosystems

Biodiversity and its conservation- Introduction- definition- generic-species- and ecosystem diversity- Value of biodiversity- consumptive value- productive value- social-ethical- aesthetic and option values- At different levels- at global- National and local- India as a mega diversity nation- Hot spots- threats- Endangered and endemic species of India. Conservation of biodiversity- In-situ and ex-situ conservation of biodiversity (20 hrs)

**Module 3**

Environmental Pollution – Definition- causes- effects- prevention and control measures of Air-water- Soil, Marine- Noise-Thermal and Nuclear hazards- Solid waste management- Disaster Management- flood-Earthquake-cyclone- Tsunami-Landslides- E-waste Management.-Role of an individual in prevention of pollution- Pollution case studies (14hrs)

#### **Module 4**

Social issues and the Environment- from unsustainable to sustainable development- urban problems related to energy – urban planning (concepts) - water conservation-rain water harvesting- watershed management-Resettlement and rehabilitation of people- its problems and concerns- Case studies.

Environmental Ethics- issues and possible solutions- Climate change- global warming- acid rain- ozone layer depletion- nuclear accidents and holocaust – case studies – Wasteland reclamation – consumerism and waste products. Environment legislation and Environment protection Act – Air (prevention and control of pollution Act) - Water (prevention and control of pollution Act) - Wild life protection Act- Forest conservation Act- Issues involved in enforcement of environment legislation-public awareness (20hrs)

#### **Module 5**

Human population and the Environment- Population growth-variation among nations- population Explosion- Environment and human health- Human rights- Value education- HIV/AIDS – Role of NGO's and NSS in Environment Protection- Role of Information technology in environment and human health-Case studies.

Field work –visit to local areas to document environmental assets- river- forest- grassland- hill- mountain- visit to a local polluted site- Urban- rural- industrial- Agricultural-study of common plants- insects- birds- study of simple ecosystems- ponds- river- hill slopes. (8hrs)

#### **Books Recommended**

1. Erach Bharucha, Text Book for Environmental Studies. Bharati Vidyapeeth, Institute of Environment Education and Research
2. Sharma, J.P.(2009). Environmental Studies, Kindle edition, Laxmi Publisher, New Delhi
3. Kaul, S.N, Saini, D.R and Rai, B.N. (2013). Environmental Science, Aph Publishing Corporation
4. Rabindra N Bhattaria: Environmental economics-an Indian perspective: Oxford
5. Jadhav H& Bhosale, VM (1995) Environmental protection and Laws. Himalaya Publishing House, New Delhi

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER I**

**CORE COURSE: BM 1141- FUNDAMENTALS OF MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objective: To acquaint students with the fundamentals of management and the basic functions of modern management.

#### **Module 1**

Introduction to Management- Definition- nature- scope- levels of management- Scientific management- principles of management- basic functions of management- Roles of a manager- Schools of management thought (15 hrs)

#### **Module 2**

Planning and Decision Making- Planning: meaning- nature and purpose- types of planning- planning process- Decision making: meaning- importance- techniques of decision making- Management by Objectives- features- steps (15 hrs)

**Module 3**

Organising- meaning- nature and purpose- Dimension of structure- horizontal and vertical- dimensions- formal and informal dimensions- organisation chart and manual- Delegation- Decentralisation- Departmentation- Span of management (20 hrs)

**Module 4**

Staffing-meaning- definition- importance- elements of staffing- Recruitment- Selection- Directing: meaning- nature and scope- elements of directing- Motivation: Definition- nature- types- Leadership- meaning- nature- leadership styles- Communication- meaning- elements- process- Controlling: meaning- need- process of control- types- Techniques of control (30 hrs)

**Module 5**

Emerging Trends in Management– Modern theories of management (Systems management school, Situational approach) (10 hrs)

**Books Recommended:**

1. C.B.Gupta, Management Theory and Practice -Sultan chand & sons
2. L.M.Prasad, Principles and practice of Management- Sultan chand & sons
3. T N Chhabra, Principles and practice of Management- Dhanpat Rai & Co.
4. Manmohan Prasad, Management concepts and practice –Himalaya Publishing House

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – I**

**CORE COURSE: BM-1142- MANAGERIAL ECONOMICS**

No. of Credits: 4

No. of instructional Hours: 4 per week

Course Objectives: To impart the basic concepts of Economics and provide the application of economics principles in business decision making. Also aims to create awareness on the micro and macroeconomic environment.

**Module 1**

Meaning and concept of Managerial Economics – Role of Managerial Economist in Business decision making - Demand Analysis – Demand curve and Demand function –Laws of demand- Elasticity of demand and its estimation – Demand forecasting and its methods (15 hrs)

**Module 2**

Production and cost of production – Production function – Cost and output relationship- Cost function in the short run and in the long run- cost concepts- Practical applications of cost functions and- Cost volume Profit analysis- Economies of scale –Scope- Economies and diseconomies of production, Business cycle and its implications (15 hrs)

**Module 3**

Market structure and pricing – Perfect – Monopolistic- Monopoly-Oligopoly- Cartel- Types of cartel- Limit Price Theories of J.S Bain, Sylos-Labni, Behavioral model of Cyrit and March – Managerial theories of firm, Baumol's Sales Revenue Maximisation, O. Williamson's Model on Managerial Enterprise-Marri's Model of balanced growth –profit volume analysis-Break even analysis-implications (15 hrs)

**Module 4**

Basic concepts of National Income – GDP, GNP, NNP,- per capita income – Economy Growth Rate – Methods of estimating National Income – Current- Constant Price – Problems of National Income estimation in India – Role of NSSO and CSO (12 hrs)

## **Module 5**

Budget and Basic concepts-Plan and non-plan expenditure- Fiscal deficit- Revenue deficit- Inflation and types-Bank rate, SLR,CRR, Repo, reverse repo, open Market operation-Qualitative credit control- Exchange Rate Management-Monetary, fiscal policies and practices in India – Quantity theories of money- Fischer – Keynes-Friedman- Tobin (15 hrs)

### **Books Recommended:**

1. Yogesh Maheswari, Managerial Economics (Second Edn.)–, Printice-Hall of India Pvt. Limited, New Delhi, 2006.
2. Paul A. Samuelson and William D.Nordhaus, Economics (8<sup>th</sup> Edn.) , Tata McGraw-Hill Publishing Company Limited, New Delhi. 2007
3. G.S.Maddala and Ellen Miller, Microeconomics-Theory and Applications , McGraw-Hill Publishing Company Limited, New Delhi
4. M.Maria John Kennedy, Principles of Macroeconomics, C.Rangarajan and B.H.Dholakia McGraw-Hill Education Private Limited, New Delhi. 38<sup>th</sup> Reprint,2012
5. Money, Banking, International Trade and Public Finance – D.M. Mithani, Himalaya Publishing House, 2007.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – I**

**CORE COURSE: BM1143- FINANCIAL ACCOUNTING**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements

### **Module 1**

Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three-column Cash Book. An overview of Subsidiary books –Opening and Closing Entries. Preparation of Ledger Accounts (25 hrs)

### **Module 2**

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor (25 hrs)

### **Module 3**

Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013- Preparing Profit & Loss Account and Balance Sheet for a company-Understanding the contents of a Corporate Annual Report (20 hrs)

### **Module 4**

Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information; Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis (10 hrs)

### **Module 5**

Indian Accounting Standards: concept, benefit, procedure for issuing Indian accounting Standard in India, Salient features of Indian AS issued by ICAI. International financial reporting standards

(IFRS): Features, uses and objective of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in convergence (10 hrs)

**Books Recommended:**

1. Gupta. R.L. and Radhaswamy.M. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla.M.C, Grewal.T.S. and Gupta S.C. Advanced Accounts, Sultan Chand & Sons, New Delhi.
3. Jain and Narang.K.L. Financial Accounting, Kalyani Publishers, New Delhi.
4. S.N. Maheshwari, S.N. Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
5. Narayanaswamy, R. Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
6. Monga, J.R. Financial Accounting: Concepts and Applications, Mayur Paperbacks.
7. Ghosh, T.P. Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION**

**SEMESTER – 1**

**COMPLIMENTARY COURSE: BM 1131 – STATISTICS FOR BUSINESS DECISIONS**

No. of Credits: 3

No. of instructional Hours: 4 Hours per week

Course Objective: To familiarize the students with various statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learned.

**Module 1**

Measures of Central value- characteristics of an ideal measure- Measures of Central tendency – mean, median, mode – Application in Business decisions – Measures of Dispersion – absolute and relative measures of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation – Moments, Skewness, Kurtosis - (Conceptual framework only) (20 hrs)

**Module 2**

Correlation analysis: Meaning and Significance – Correlation and Causation, Types of Correlation, Methods of studying Simple Correlation – Scatter diagram, Karl Pearson's Co-efficient of Correlation, Spearman's Rank Correlation co-efficient (15 hrs)

**Module 3**

Regression Analysis – Regression Vs Correlation, Linear Regression, Regression lines, Standard error of estimates (10 hrs)

**Module 4**

Time Series-Meaning and significance – utility, components of Time series- Measurement of Trend: Method of least squares, Parabolic Trend and Logarithmic trend (10hrs)

**Module 5**

Meaning and significance, problems in construction of index numbers, methods of constructing index numbers – weighted and unweighted, test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index numbers (17 hrs)



**Books Recommended:**

1. Gupta, S.P (2008). Statistical Methods, Sulthan Chand & Sons, New Delhi.
2. Richard Levin & David Rubin, (1998). Statistics for Management, Prentice Hall, New Jersey
3. Anderson, Sweeney & Williams, (2013). Statistics for Business and Economics, South - Western Publishing Company, Ohio, USA

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION**

**SEMESTER – II**

**FOUNDATION COURSE: BM 1221 – E-COMMERCE AND CYBER-LAW**

No. of Credits: 2

No. of instructional Hours: 4 Hours per week

Course Objective: To familiarize students with the basic concepts of internet, e-commerce, e-business and cyber security

**Module 1**

Internet- basics- getting information on the Internet-Protocol- www-Web Pages and HTML- Web browsers-searching the web- Electronic mail- Advantages and disadvantages (10 hrs)

**Module 2**

E-commerce - Definition - Types - Internet shopping - Advertising in e-commerce - E-commerce for service industry - use of social media for promotion. (15 hrs)

**Module 3**

Internet Banking - Electronic Payment System - Concept of E-cash – flow chart- digital signature- Electronic Fund Transfer - Debit and Credit card system (20 hrs)

**Module 4**

E-business: - Definition – Components of e-business - steps in building an e-business application - Online web site design to promote online sales of a product or service - Use Google SITES free resources for designing website. (12 hrs)

**Module 5**

Cyber Law and security - Introduction to cyber law - Public policy issues in e-commerce - Protecting Privacy - Intellectual property rights - Data encryption/decryption, cyber crimes - virus - Fire wall - Antivirus software. (15 hrs)

**Books Recommended:**

1. Ashoke Ghose, Basics of E-commerce. Legal & Security Issues: NIIT Publisher
2. Bejajnath E-commerce, The cutting Edge of Business
3. R Kalakota E-commerce
4. Douglas, The internet book
5. Aleon, Internet in a nutshell
6. Internet and web design. R&D Wing, Mac Million
7. Rayport, Jeffrey F and Jaworksi, Bernard J, Introduction to E-Commerce, Tata Mc Graw Hill, New Delhi

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER II**

**CORE COURSE: BM 1241 - MARKETING MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objective: To familiarize students with the marketing function in organizations. Also aims to equip the students with understanding of the Marketing mix elements and sensitize them to certain emerging issues in Marketing.

**Module 1**

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts- Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix (20 hrs)

**Module 2**

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning (10 hrs)

**Module 3**

Product and Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development- Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing) (25 hrs)

**Module 4**

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers (25 hrs)

**Module 5**

Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps. (10 hrs)

**Books Recommended:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective- Indian Context, Macmillan Publishers India Limited.
4. Rajan Nair et al, Marketing management, Sultan chand & Sons.
5. Chandrasekhar K.S, Vijaynicole, Marketing management-text and cases, Tata McGraw Hill
6. Saxena,R, Marketing management, Tata McGraw-Hill Publishing Co., New Delhi.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER II**

**CORE COURSE: BM-1242- HUMAN RESOURCE MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objective: To acquaint students with the fundamentals of Human Resource Management and the recent developments in Human Resource Management.

**Module 1**

Introduction- Definition- Scope and significance- Approaches to HRM- Personnel management Vs Human Resource Management- functions of HRM- role of human resource manager- Systems approach to HRM (15 hrs)

**Module 2**

Human Resource Planning (HRP) - Need and importance- process of HRP- Job analysis- Job description- Job design- Recruitment – meaning- sources- Selection- meaning and importance- steps in selection procedure- interview- types of interview- Induction- Placement (20 hrs)

**Module 3**

Training and Development- meaning- importance- methods of training- Development- objectives- types of management development (15 hrs)

**Module 4**

Performance Appraisal and Compensation- Performance appraisal: meaning nature- objectives- process and methods of performance appraisal- Compensation to employees- Wage System- Incentive wage plan- Profit sharing- Morale- Fringe benefits (20 hrs)

**Module 5**

Development Initiative- Workers participation in management- Team building- Collective bargaining- Absenteeism and turnover- QWL- Definition- Concepts- Constitution of QWL- Quality circle- Outsourcing (20 hrs)

**Books Recommended:**

1. Gupta ,C.B. Human Resource Management- - Sultan Chand & sons
2. Subba Rao, P Personnel and Human Resource Management — Himalaya Publishing House
3. Prasad, L.M. Human Resource Management— Sultan chand & sons
4. Aswathappa, K. Human Resource Management— McGraw Hill Education

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER II**

**CORE COURSE: BM 1243- FINANCIAL MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objective: To acquaint students with the techniques of financial management and their applications for business decision making.

### **Module 1**

Finance-Public Finance Vs. Private Finance- Financial Management: Finance and related disciplines- Nature and Scope- of financial Management-Traditional and Modern Approach; Profit Maximization, Wealth Maximization - Finance Function – Concept of Time Value of Money, present value, future value, and annuity- Risk and Return- Systematic and unsystematic risk (20 Hours)

### **Module 2**

Concept of Cost of Capital- Explicit and Implicit costs-Significance of Cost of capital-Measurement of specific costs of capital- Cost of debt-Cost of Equity Share- Cost of Preference Share- Cost of Retained Earning- Measurement of overall cost of capital based on Historical and Market value weights.- Capital structure-Meaning-Capital structure Vs financial structure-Optimal capital structure- Factors determining capital structure-Capital structure theories-Net income approach-Net-operating income approach-Modigliani and Miller Approach-Arbitrage process-Traditional approach ( 25 Hours)

### **Module 3**

Capital Budgeting –Nature and meaning of capital budgeting- Cash flow-Capital budgeting techniques – Payback period-Accounting Rate of Return, Net Present Value, Internal Rate of Return -Profitably Index Method (15 Hours)

### **Module 4**

Dividend decisions-Dividend policy- Determinants of dividend-Conservative vs. liberal policy-Payout ratio-Retention ratio-Dividend theories-Walters model-Gordon model- MM hypothesis policy-Bonus shares- Stock splits (15 Hours)

### **Module 5**

Working Capital-concept-Types- Operating and cash cycle-Importance-Determinants of working capital-Sources of working capital-Estimation of working capital-Cash management-Receivable management-Inventory management (15 Hours)

### **Books Recommended:**

1. Khan, M.Y & P.K. Jain: Financial Management Text Problem and Cases (7<sup>th</sup> edition), Tata Mc Graw Hill Publishing Co. Ltd. New Delhi (2014)
2. Rustogi, R.P: Fundamentals of Financial Management (11<sup>th</sup> Edition), Taxman's Publication, New Delhi (2016).
3. Pandey, I.M Financial Management (11<sup>th</sup> Edition): Theory and Practices, Vikas Publishing House, New Delhi (2015).
4. Chandra Prasanna. Financial management: Theory and Practice (8<sup>th</sup> Edition). Tata Mc Graw Hill Publishing Co. Ltd. (2011).
5. Shashi K.Gupta, R.K.Sharma, Neeti Gupta. Financial Management (2<sup>nd</sup> Edition), Kalyani Publishers, New Delhi (2014).

## **UNIVERSITY OF KERALA BACHELOR OF BUSINESS ADMINISTRATION**

### **SEMESTER – II**

### **COMPLEMENTARY COURSE: BM 1231- BUSINESS REGULATORY FRAME WORK**

No. of Credits: 3

No. of instructional Hours: 4 per week

Course Objectives: To impart in depth knowledge of the law of contracts, and the legal framework influencing business operations.

**Module 1**

Definition of Contract - Law of Contracts – Nature of Contract - Classifications - Essential Elements of Contract - Offer and Acceptance - Consideration –Capacity of Parties - Free Consent - Legality of Object and Considerations - Performance of Contract - Discharge of Contract - Breach of Contract - Remedies for Breach of Contract (20 hrs)

**Module 2**

Indemnity - Definition - Nature of Liability of Surety - Rights of Surety –Discharge of Surety - Meaning and Definition of Guarantee. Essentials - Bailment and Pledge - Bailment - Definition - Essential Elements - Rights and Duties of Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee. Law of Agency - Kinds of Agents - Rights and Duties of Agent and Principal - Creation of Agency - Termination of Agency - Sub Agents and Substituted Agents - Relationships. (22 hrs)

**Module 3**

Sale of Goods Act-Formation of Contract of Sale - Essentials of Contract - Sale Goods and Their Classifications - Condition on Warranties - Transfer of Property in Goods - Performance of Contract of Sale -Unpaid Seller and his Rights. (10 hrs)

**Module 4**

Consumer Protection Act-Consumerism- Objectives of the Act- Rights of A Consumer Consumer Protection Council-Central and State- Dispute Redressal Agencies - Forums and Commission-Filing of Appeals at The District Level – State Level - National Level- Other legislations: National Food Security Act, 2013 (10 hrs)

**Module 5**

Goods and Services Tax- Evolution of GST in India Meaning - Definitions - Objectives - Features - Basic Concepts- Challenges and Opportunities – Dual GST- Applicability of CGST and SGST- indirect taxes include under GST. (10 Hrs)

**Books Recommended:**

1. Kapoor, N.D (2014). Business Law. New Delhi: Sultan Chand & Sons.
2. Saravanavel, S. Mohapatra, S.R. and Balakumar,S. (2014). Business and Corporate Law, Mumbai: Himalaya Publishing House Pvt.Ltd
3. Garg K.C, V.K Sareen, Mahesh Sharma and Chawla R.C. Business Regulatory Framework, New Delhi: Kalyani Publishers
4. Tulsian, P.C.(2014). Business Laws. New Delhi: Tata McGraw- Hill Publishings Co. Ltd
5. Avtar Singh (2016) Company Law. Lucknow: Eastern Book Co.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – III**

**CORE COURSE: BM 1341-BUSINESS ENVIRONMENT AND POLICY**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To familiarize and acquaint the students with the knowledge of Business environment and policy.

**Module 1**

Business Environment -Concept-Significance-Types-Internal-External-Micro-Macro-Environment-Environmental Economic Sectors Analysis-Environmental Audit (15 hrs)

**Module 2**

Economic environment-Significance-Elements-Economic systems and business environment-Industrial Policies 1948-56, 1991-Fiscal policy-Monetary policy-Exim Policy-Economic Reforms (20 hrs)

**Module 3**

Environmental Sectors & IPR-Political, Legal, and Technological Environment-Meaning Definition-Concept-Elements Of Political Environment-Legal Environment and Business-Meaning-Definition-Concept-Legal Environment in india-FEMA-SEBI-Intellectual Property Rights-Technology Transfer (20 hrs)

**Module 4**

Corporate Social responsibility (CSR) and Socio Cultural Sectors- Socio-Cultural Environment-Elements –Social Instructions and systems-Values and attitudes-Social Groups Social Responsibility of business-Social Audit (20 hrs)

**Module 5**

Global Environment-Meaning Nature-Globalisation of Indian Business-Multinational Corporations-Foreign Collaborations-GATT/ WTO (15 hrs)

**Books Recommended:**

- 1.Francis Cherunilam., Business Environment, Himalaya Publishing House. Mumbai.
- 2.Aswathappa K., Essentials of Business Environment. Himalaya Publishing House Mumbai
- 3.Adhikari, M Economic Environment of Business, Sulthan Chand and Sons, New Delhi.
- 4.Sivayya, K.V. and VBM Das: Indian Industrial Economy, Sulthan Chand Publications, Delhi.
- 5.Panday G.N: Environmental Management, Vikas Publishing House.
- 6.Raj Agarwal: Business Environment, Excel Publications, New Delhi.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – III**

**CORE COURSE: BM 1342- CORPORATE REGULATIONS**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To impart conceptual and practical knowledge to students on Companies Act 2013 and also to give an understanding of the administration and management of corporate form of business.

**Module 1**

Company-Meaning - Definition - Characteristics - Types - Illegal Association - Corporate Veil - Lifting of Corporate Veil - Promotion - Promoter - Position - Incorporation Procedure Effects of Registration - Pre-Incorporation Contract. - Table-A - Prospectus - Definition -Importance - Contents - Statement in Lieu of Prospectus - Deemed Prospectus - Shelf Prospectus – Red Herring Prospectus - Abridged Prospectus- Liability for Misstatement in Prospectus (20 hrs)

**Module 2**

Memorandum - Definition - Importance - Clauses of Memorandum - Procedure of Alteration of Memorandum of Association - Doctrine of Ultra Vires - Articles of Association - Definition - Contents - Procedure of Alteration of Articles of Association - Distinction Between Memorandum and Articles Doctrine of Constructive Notice - Doctrine of Indoor Management - Certificate On Commencement of Business (20 Hrs)

**Module 3**

Company Management and administration-Directors - Appointment - Qualification and Disqualification - Qualification Shares - Position of Directors - Powers - Retirement - Vacation of Office - Liabilities of Directors - Removal of Directors. Kinds of Meetings - Essentials of Valid Meeting - Chairman - Agenda - Minutes -Quorum - Motion - Types of Motions - Proxy - Poll - Modes of Poll - Resolution - Motion Vs Resolution. (20 hrs)

**Module 4**

Winding up of companies-Modes of Winding Up - By The Tribunal - Voluntary Winding Up - Grounds and Procedures – Liquidator - Duties and Functions - National Company Law Tribunal and Appellate Tribunal. (15 Hrs)

**Module 5**

Intellectual Property Rights - Meanings –Classifications- Patent Rights - Trademarks - Copy Rights – Geographical Indications-Trade Secret-WIPO-TRIPS-features-IPR for (MSME) – Emerging trends in IPR-Plagiarism. (15 Hrs)

**Books Recommended**

1. Kapoor. N. D. (2016) Elements of Company Law, 30th Edition, New Delhi: Sultan Chand & Sons
2. Tulsian, P.C. (2014). Bharat Tulsian Second Edition (2014), New Delhi: McGraw Hill Education.
3. Gulshan and Kapoor (2012) Principles of Company Law, New Delhi: S Chand & Co.
4. Datey,V.S. (2016). All About GST-A Complete GST Law, 4th Edition, New Delhi: Taxmann Publishing.
5. Maheswari, S.N and Maheswari, S.K. (2012). Elements of Corporate Laws. Mumbai, HPH Pvt Ltd.
6. Saravanavel, P and Balakumar, S. (2010). Corporate Law and Governance. New Delhi: Himalaya Publishing House.
7. Saravanavel, P. and SR Mohapatra S.R. and Balakumar,S (2014). Business and Corporate Law, Mumbai: Himalaya Publishing House
8. Narayanan,P (2015). Intellectual Property Law. Lucknow: Eastern Law House.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – III**

**CORE COURSE: BM 1343- COST AND MANAGEMENT ACCOUNTING**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To impart conceptual and practical knowledge to students on cost and management accounting and the methods and techniques.

**Module 1**

Definition - Meaning - Nature - scope and objectives of cost Accounting and Management Accounting - differences between cost Accounting - Management Accounting and Financial Accounting - cost concepts - Elements of cost - preparation of cost sheet (15 hrs)

**Module 2**

Cost behavior - Fixed and variable - Marginal costing - Assumptions - advantages - Break -even analysis - managerial uses - PVratio - Margin of safety - Break even chart (20 hrs)

**Module 3**

Financial statement Analysis - Financial statements – profit & loss accounts - Balance sheet - functions of financial statements - limitations - Techniques of financial statement analysis - comparative and common size income statement and Balance sheet - Trend analysis - Ratio analysis - Liquidity ratios - profitability ratios - solvency ratios - Activity ratios - interpretation of financial statement using Ratio analysis (20 hrs)

**Module 5**

Fund flow statement: Meaning – uses of fund flow statement – schedule of changes in working - capital – fund flow statement – preparation of funds flow statement- cash flow statement: meaning – uses – difference between fund flow and cash flow statement – preparation of cash flow statement (20 hrs)

**Module 4**

Budgetary control- Budgeting – Meaning and definition- uses – Functional budgets-master Budget- preparation of cash Budget and Flexible Budget (15 hrs)

**Books Recommended:**

1. Y.Hari Prasad Reddy, T.S. Reddy, Cost and Management Account — Margam Publications
2. S.P.Jain and K.L.Narang, Cost and Management Accounting — Kalyani Publishers.
3. S.N.Mageshwari, Cost and Management Accounting — Sulthan Chand
4. A.Murthi, Cost and Management Accounting, S.V. Publications.
5. Shashi K.Gupta and Sharma R.K. Management Accounting, Kalyani Publishers, New Delhi
6. Gupta.S.P and Sharma.R.K, Management Accounting, Sahithya Bhavan Publications, Agra.
7. ManMohan, Goyal S.N Principles of Management Accounting, Sahithya Bhavan Publications, Agra.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER III**

**CORE COURSE: BM 1344- FINANCIAL SERVICES**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objectives: Providing the students with an understanding of the various financial services available in the country.

**Module 1**

Financial system – meaning – components – financial markets – money market – capital market – financial instruments – financial institutions – financial service (15 hrs)



**Module 2**

Fund based financial services – Lease financing – Hire purchase finance and consumer credit – factoring and forfaiting – bills discounting – housing finance – insurance – venture capital financing (25 hrs)

**Module 3**

Non fund/Fee based advisory service - Merchant banking – project advisory services – custodian service – credit rating – mergers and acquisition – capital restructuring service- safe custody services- stock broking – depositories – mutual funds (25hrs)

**Module 4**

Banking products and services-Deposit products – Demand, Term, Hybrid deposits- Loan products- Working capital finance, Project finance- Retail banking products- channels of retail banking products (15 hrs)

**Module 5**

Insurance products and services-Types of insurance – Life marine, fire, medical, general insurance - Life insurance products, General insurance products (10 hrs)

**Books Recommended:**

1. Khan M Y, Financial Services, Tata McGraw-Hill Publishing Co.Ltd New Delhi.
2. Gupta, N K and Monika Chopra,Financial Markets,Institutions and Services,Ane Books India.
3. Bharathi V Pathak, Indian Financial System, Pearson Education, New Delhi.
4. Clifford Gomez, Financialmarkets, institutions and financial services PHI Learning Pvt Ltd.
5. Gurusami, Financial Services, Tata McGraw-Hill Publishing Co.Ltd New Delhi

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER III**

**ELECTIVE COURSE STREAM I: HUMAN RESOURCE MANAGEMENT**

**COURSE 1: BM 1361.1- ORGANISATIONAL BEHAVIOUR**

No. of Credits : 4

No. of instructional Hours: 5 Hours per week

Course Objective: To acquaint students with the fundamentals of Organisational Behaviour and the recent developments in Organisational Behaviour.

**Module 1**

Introduction of Organisational Behaviour (OB) - Definition- nature and scope- need for studying OB- Contributing disciplines to OB- Modes of OB- Challenges and opportunities of OB (15 hrs)

**Module 2**

Perception and Learning- Perception: meaning- process- improving perception- personality development- determinants of personality- personality traits- Learning- Theories and principles of Learning. (20 hrs)

**Module 3**

Groups- Definition- types- development- Group norms- Group cohesiveness- Group decision making- Conflict- Individual conflict- Interpersonal conflict- Group conflict- Transactional Analysis. (20 hrs)

**Module 4**

Motivation- Meaning- nature- Theories of motivation- Maslow's need hierarchy theory- Herzberg's two factor theory- Vroom's Expectancy theory- Theory X- Theory Y- Financial and non-financial incentives. (20 hrs)

**Module 5**

Organisational Development (OD) – meaning- nature- objectives- OD interventions- Organisational Effectiveness (OE)- meaning- approaches- factors- Organisational climate- Organisational culture- Organisational change. (15 hrs)

**Books Recommended:**

1. S.S.Khanka, Organisational Behaviour- S.Chand Publishing
2. L.M.Prasad, Organisational Behaviour –Sultan chand & sons
3. Stephen P Robbins, Organisational Behaviour – Prentice hall
4. K Aswathappa, Organisational Behaviour – Himalaya Publishing House

**UNIVERSITY OF KERALA  
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**SEMESTER – III**

**ELECTIVE COURSE STREAM II: MARKETING MANAGEMENT**

**COURSE 1: BM 1361.2- CONSUMER BEHAVIOUR**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: Objective: To equip students with the basic knowledge about the issues and dimensions of consumer behaviour and with the skill and ability to analyse consumer information and develop consumer behaviour oriented marketing strategies.

**Module 1**

Consumer behavior – definition- nature- scope – need for studying consumer behaviour-consumer research process - Report preparation (15 hrs)

**Module 2**

Understanding buying behavior- buying behavior- importance- elements in buying behavior- individual determinants of consumer behavior (15 hrs)

**Module 3**

Consumer behavior and decision making models- type of decision making decision making process- factors influencing buying decision models, economic models, Howard sheith model, Black box model (25 hrs)

**Module 4**

Market segmentation -Meaning – Definition- Basics of market segmentation- Requirements of good market segmentation strategies -Loyalty marketing (15 hrs)

**Module 5**

Post purchase behavior and market regulation. Post purchase dissonance, satisfaction and dissatisfaction and complaint behavior .process consumer market regulation: protection act - Right of consumers', disputes redressal agency (20 hrs)

**Books Recommended**

1. Leon G. Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition

2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION**

**SEMESTER – III**

**ELECTIVE COURSE STREAM III: FINANCE**

**COURSE 1: BM 1361.3- INCOME TAX LAW AND ACCOUNTING**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquaint the students with the tax structure for individuals and corporates and also its implications for planning.

**Module 1**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance (15 hrs)

**Module 2**

Computation of Income under the head Salary, including retirement benefits and income under the head House property (25 hrs)

**Module 3**

Computation of Income under the head Profits and gains from Business or Profession (15 hrs)

**Module 4**

Computation of Income under the head Capital gains and Income from other sources. (20 hrs)

**Module 5**

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return. (15 hrs)

**Books Recommended:**

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.) Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
3. H C Mehrotra and Goyal, S.P. Income Tax-Tax Planning and Management. Sahitya Bhawan Publications.
4. Vinod K. Singhanian, Direct Taxes, Taxmann Publications Pvt. Ltd

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – III**

**ELECTIVE COURSE STREAM IV: TOURISM MANAGEMENT**

**COURSE 1: BM 1361.4 - INTRODUCTION TO TOURISM**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquire a basic understanding on the disciplinary nature of tourism and multifaceted nature of tourism industry.

**Module 1**

Tourism -concept - Significance - Characteristics - Definitions - Tourism Systems – Tourism products-in bound tourism - outbound tourism - domestic tourism - international tourism - inter and intra - regional tourism -Components - Tourism Products - Characteristics – Types (20 hrs)

**Module 2**

Tourism Motivation and Demand- The concept of motivation - definitions - tourism demand - measurement of tourism - Importance - qualitative and quantitative approach - barriers of measurement tourist statistics - Trends in tourist statistics - Kerala – India (15 hrs)

**Module 3**

Tourism Industry- - important terms used in the travel and tourism industry - tourism infrastructure -tourist transport - modes of tourist transport - Major players - Principals - Intermediaries - Structure of the industry - Hotel industry - Organizational structure of a hotel - types of accommodations units - grading and classification - major hotels and hotel chains (20 hrs)

**Module 4**

Tourism Impacts - Importance in a national perspective - Benefits - economic - social - cultural - environmental - Negative impacts of tourism - economic - social - cultural - environmental - Case studies (15 hrs)

**Module 5**

Tourism Organizations – Need - Role and functions of International Organizations - UNWTO - IATA- ICAO - PATA - Government Organizations in India and in Kerala- Ministry of Tourism - ITDC – Department of Tourism - Govt. of Kerala – KTDC - KTEL - BRDC -TEPS - DTPCS – DMCs (20 hrs)

**Books Recommended:**

1. Chris Cooper, Fletcher, Gilbert and Wanhill, Tourism Principles and Practices
2. Rob Davison(1989), Tourism, Pitman Publishing London
3. AK Bhatia(1991), International Tourism, Sterling Publishers Pvt. Ltd, New Delhi
4. Ritchie, MC Intosh and Goeldner(2009), Tourism Principles, Policies and Practices, Wiley PublishingLtd.
5. Dennis L Foster(1995), Introduction to travel and Tourism, Macmillan Company London
6. Dennis L Foster(1990), Introduction to Hospitality, Macmillan Company London
7. Pran Nath Seth(1985), Successful Tourism Management, Sterling Paperbacks, New Delhi

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER IV**

**CORE COURSE: BM 1441- ENTREPRENEURSHIP DEVELOPMENT**

No. of Credits: 4

No. of instructional Hours: 5 Hours per week

Course Objective: To make the student understand the concept and importance of entrepreneurship and facilitate generation of young entrepreneurs.

**Module 1**

Definition of Entrepreneurship – Concept of Entrepreneurship – Role of Entrepreneurship in economic development – Types of Entrepreneurs – Barriers – ED cycle (10 hrs)

**Module 2**

Micro-Small-Medium (MSME) Enterprise – Definition –Characteristics- Objectives- Advantages- Disadvantages-Role in developing countries- Problems- steps for starting- Government Policies-Industrial & commercial policy of Kerala an overview (10 hrs)

**Module 3**

EDP in India – Phases of Entrepreneurial programs – Government Policies- Administrative Frame work – Policy instruments – Statutory Boards – Industrial Estates –Industrial clusters – Incentives and subsidies – Advantages - Needs & Problems – Promotional agencies – NMCC,SIDO, NSIC, NAYE, TCO, SISI's- Khadi & Village Commission- STEP – NIESBUD- KITCO –SIDCO- KINFRA- MSME & DICs- Business Incubators& Start-ups (25hrs)

**Module 4**

Financing Options - Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies- An overview on the roles of institutions/schemes in entrepreneurial development- SIDBI, KSIDC,IFCI, KFC, - commercial banks - .Scheme MUDRA, CGMSE,CLCS,SWARNA JAYANTHI Rozgar Schemes, PMRY -- Other financing options- venture capital, crowd funding, Angel Investors (20 hrs)

**Module 5**

Project- Meaning - Features-Classification- Project Ideas - Project Life Cycle- Project identification-Project formulation-elements, Feasibility Analysis-Network Analysis – Financial Analysis -Project Financing -Project Appraisal & Evaluation –Project Report Preparation– contents – Ideal project report- Project implementation (25hrs)

**Books Recommended:**

1. Nandan H. Fundamentals of Entrepreneurship, PHI New Delhi.
2. Sangram Keshari Mohanty, Fundamentals of Entrepreneurship, PHI New Delhi
3. Vasant Desai, Entrepreneurial Development
4. P. Saravanavel, Entrepreneurial Development
5. E. Gordan& K. Natarajan, Entrepreneurial Development
6. Arora, Renu.,Sood S.K, Entrepreneurial Development and Management
7. Gupta C.B., Srinivasan N.P, Entrepreneurship Development in India

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – IV**

**CORE COURSE: BM 1442- BUSINESS ETHICS AND CORPORATE GOVERNANCE**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To familiarize students with the concepts of Business Ethics and provide adequate knowledge of various factors relevant to the corporate sector.

**Module 1**

Business Ethics- Meaning-Scope-Benefits-Sources of Ethics – Religion-philosophical system-Cultural Experience- Legal System- Importance of Ethics- factors Influencing-Business Ethics-Leadership- Corporate Culture –Individual Characteristics (20 hrs)

**Module 2**

Ethical values-Meaning-Features-Importance – Types of Values-Personal Values of work force-Ethics Committee (10 hrs)

**Module 3**

Culture- Meaning-Components of Culture-Organization Culture-Meaning-Characteristics-Steps in building & Maintaining Organization Culture – Managing Cultural Diversity in Organization (15 hrs)

**Module 4**

Corporate Social Responsibility of Business- Meaning –Rationale-Strategies-Ackerman’s Model of Social Responsibilities (20 hrs)

**Module 5**

Corporate Governance - History & Development – Ingredients- Meaning-Definition-Importance-Objectives-Principles-Code of Corporate Governance- Committees on Corporate Governance –Global & Indian Perspectives – SEBI-Clause 49 of the Listing Agreement – Independent Directors & Corporate Governance (25 hrs)

**Books Recommended:**

1. Bhatia S K. Business Ethics & Corporate Governance, Deep & Deep Publication PvtLtd.NewDelhi
2. Khanka, S.S (2015). Business Ethics and Corporate Governance (Principles & Practice), S.Chand, New Delhi
3. Inderjit Dube : Corporate Governance; LexisNexis Butterworths Wadhwa Nagpur
4. Sanjiv Agarwal : Corporate Governance: Concept & Dimensions; Snow white Publications.P. Ltd.
5. Sampath, K.R.: Law of Corporate Governance: Principles and Perspective; Snow white Publications P. Ltd.
6. Balasubramanian, N. Corporate Governance and Stewardship; Tata McGrawHill

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – IV**

**CORE COURSE: BM 1443- OPERATIONS MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquaint students with the various facets of operations in an organization from product design to checking product quality before delivery to the final consumers.

**Module 1**

Operations Management – Meaning – Importance – historical contributions – System view of OM - Operation strategy and competitiveness - Functions of OM – types of production systems (15 hrs)

**Module 2**

Product design and process selection – Evaluation and Selection of appropriate Production and Operations technology. Product Design and process selection-Types of layout – analysis and selection of layout – Product and / or Process layout, Cellular, Lean and Agile manufacturing systems – Computer Integrated Manufacturing Systems -Assembly line balancing (20 hrs)

**Module 3**

Production planning and control – meaning – functions – aggregate planning –master production schedule (MPS) – Material requirement planning (MRP) – BOM – Capacityrequirement planning (CRP) – Techniques – problems in MRP and CRP – an introduction to MRP II and ERP – Business Process Re-engineering - Total Productive Maintenance (TPM) (20 hrs)

**Module 4**

Materials management – functions – material planning and budgeting – Value Analysis - purchase functions and procedure - inventory control – types of inventory – safety stock – order point – service level – inventory control systems – perpetual – periodic – JIT –KANBAN (15 hrs)

**Module 5**

Total Quality Management Concept - Statistical Quality Control for Acceptance Sampling and Process Control – Concepts of O.C.C. Curve – Use of the O.C. Curve – Concept of Type I and Type II error – Quality movement – Quality circles — ISO Quality Certifications and types – Quality assurance – Six Sigma concept (20 hrs)

**Books Recommended:**

1. Everest E Adam & Ebert, Production and Operations Management — PHI – publication forth edition.
2. Joseph G Monks, Operations Management (Theory and Problems) — McGraw Hill Intl.
3. S N Chary, Production and Operations Management — TMH Publications
4. Pannerselvam, Production and Operations Management –PHI
5. Lee J. Krajewski and Larry P. Ritzman, Operations Management: Process and value
6. Chains, 7th Edition, PHI
7. Hunawalla and Patil – production and Operations Management, Himalaya Publishing House
8. Chase, Aquilano & Jacobs. Production and Operations Management. Tata McGraw Hill.

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – IV**  
**CORE COURSE: BM 1444- SKILL ENHANCEMENT & EMPLOYABILITY**  
**ORIENTATION**

No. of Credits : 4

No. of instructional Hours: 5 Hours per week

Course Objectives: Aims at developing and sustaining employability skills necessary to get placed in an entry level position and face competition by developing in students effective oral and written communication skills.

**Module 1**

Self Regulation and Improving Academic Performance -Personal SWOT analysis, empowering self by developing self-esteem, self-efficacy, self-control and self-monitoring, Basic understanding about EQ, IQ, SQ developing sound study habits, reading newspapers, reviewing a book, research article and it's headings, improving personal memory, understanding the nature of stress and manage stress, basic idea about mind mapping, developing the skills of observation, time managing and its methods (20 hrs)

**Module 2**

Effective Oral Communication Skills - Communication basics and effectiveness in communication, interpersonal and intrapersonal communication, managing conversations, asking questions, working in teams, public speaking –planning , preparing and delivering speeches, effective self-introductions , debate, narrating incidents and events and expressing opinions, dynamics of group communication- taking active part in group discussions, managing meetings-Elements, Members, different types meeting arrangements (20 hours)

**Module 3**

Effective Written Communication Skills- Principles of effective writing ,writing an -informal letter, bio-sketch, formal letter writing, a letter to the editor, a report, a memo, routine letters, cover letters, thank you/ follow –up letters, acceptance letter, rejection letters, resignation letters (15 hours)

**Module 4**

Self Management and Standards of Conduct - Barriers to effective communication, managing conflicts, developing an assertive communication style, perspectives on relationships, understand the basics of etiquette, general etiquette to be followed by a student, mobile phone etiquette, telephone etiquette, e-mail etiquette, dressing etiquette, interview etiquette, people etiquette, office etiquette, dining etiquette, personal grooming (15 hours)

**Module 5**

Self Motivation and Getting Hired-Develop thinking skills -critical and creative thinking, evaluation, decision making and problem solving, understanding the changing world of work, understand employer expectations, job searching, selection process, CV writing, Body Language, Dress Code, Concept about GD, Interview-Types of interview- preparing for the interview, interview process, Exit Interview (20 hours)

**Books Recommended:**

1. Wallace and Masters. Personal development for life and work. Thomson
2. Gopaldaswamy ramesh, Mahadevan Ramesh, The ACE of Soft Skill, Pearson
3. Meenakshi Raman and Prakash Singh, Business Communication, Oxford
4. Urmila Rai and SM Rai. Business Communication, Himalaya Publishing House



**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – IV**

**ELECTIVE COURSE STREAM I: HUMAN RESOURCE MANAGEMENT**

**COURSE 2: BM 1461.1- HUMAN RESOURCE DEVELOPMENT AND ORGANISATIONAL CULTURE**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To familiarize and acquaint the students with the knowledge of Organisational culture and to enlighten the students with the HRD Practices followed in various organizations

**Module 1**

Organisational Structure - Classical organisation theory - Neo classical organisation theory - Modern organisation theory - Systems approach in organization - Technical sub system - social sub system-power subsystem.

**Module 2**

Organisational Culture - Meaning - definition - concept - characteristics - types of culture - functions of culture - creating and sustaining culture - learning culture - measuring culture - communicating culture.

**Module 3**

HRD - Conceptual Framework - issues in HRD - HRD multidimensional - new concept - objects of HRD - HRD and HRM - agents of HRD - strategy for HRD - HRD culture - mechanism and Subsystems of HRD - HRD barriers - frame work of HRD.

**Module 4**

Organisation and Development - OD interventions - MBO - transactional analysis - Grid training process - group training - objects and importance of training - methods of training - training budget - infrastructure and facilities - evaluation and appraisal of training - executive development

**Module 5**

HRD-Career Advancement - career planning - succession planning and counseling - feed back- HRD in India- recent scenario - HRD in different sectors.

**Books Recommended:**

1. Mishra, M.N. Organisational Behaviour, Vikas Publishing house, Chennai
2. Prasad. L.M, Organisational Behaviour, Sultan Chand and sons, New Delhi
3. Subba Rao, P, Personnel & Human Resource Management, Himalaya Publishing house
4. Aswathappa, K. Human Resource and Personnel Management, Tata Mc Graw hill, Publishing Co.Ltd.
5. Shashi Gupta & Rosy Joshi, Organisational Behaviour, Kalyani Publishers.
6. Gupta C B, Human Resource Management, Sultan Chand and sons, New Delhi

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – IV**

**ELECTIVE COURSE STREAM II: MARKETING MANAGEMENT**  
**COURSE 2: BM 1461.2- ADVERTISING AND SALES PROMOTION**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To impart in depth knowledge about advertising and sales promotion practices among corporate to persuade customers.

**Module 1**

Marketing communication - Meaning - importance - concept - process – Integrated marketing communication mix; Advertising, Personal selling, Sales promotion, Publicity, Public relations (10 hrs)

**Module 2**

Advertising - Meaning - definition - Features - significance - Functions - Classification - Future of advertising - Creativity in advertising - Advertising appeals - Concept of copy - copy writing - message design and development - Media planning and selection (20 hrs)

**Module 3**

Advertising Budget and Effectiveness - Advertising Budget, Benefits, Factors Affecting, Budgeting methods: affordability methods, competitive method, percentage of sales method, Advertising effectiveness- importance - difficulties – Methods of measuring effectiveness: Pre testing methods and post testing methods (25 hrs)

**Module 4**

Advertising Business - Adv Agency - Types of agency - functions and selecting an Ad agency - Adv agency and client relationship - Compensation of Adv agency - Social, Moral and Ethical issues in advertising (15 hrs)

**Module 5**

Sales Promotion - Selling concept - Objectives and functions of sales management - sales promotion - meaning - importance – sales promotion tools; consumer promotion tools, trade promotion tools, sales force promotion tools - relationship between sales promotion and advertising - future of sales promotion (20 hrs)

**Books Recommended:**

1. Chunawala, S.A. (2013). Advertising Sales and Promotion Management (Fifth revised Edition). Himalaya Publishing House, Bombay.
2. Chunawalla, S.A (2003). Advertising: An Introductory Text. Himalaya Publishing House, Bombay
3. Daniel Yadin (2000). Advertising, Prentice Hall New Delhi, fourth edition.
4. Rajeev Batra , David A. Aaker, Advertising Management. Prentice Hall New Delhi, fifth edition 1995
5. Norris, James, S(1987). Advertising, Prentice Hall New Delhi, Third edition
6. Kotler, Philip. Marketing management. Prentice Hall of India, New Delhi, Fourteenth edition
7. Manendra Mohan (1989). Advertising Management Concepts. Tata Me Graw-Hill Ltd., New Delhi.

**UNIVERSITY OF KERALA**  
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**SEMESTER – IV**  
**ELECTIVE COURSE STREAM III: FINANCE**  
**COURSE 2: BM 1461.3- INDIRECT TAXES**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquaint the students with the knowledge of the principles and Laws relating to the Service Tax, Central Excise Duty, Customs Duty, Central Sales tax and GST

**Module 1**

Introduction - Indirect Tax - Definition – Scope – Nature – Difference between direct and indirect tax -Service tax in India - Introduction – Exempted Services Vs Services included in the negative list - General exemption from payment of Service Tax - Registration- issue of invoice – bill or challan or consignment note – person liable to pay Service Tax - Payment of Service Tax – Exemptions available for small service providers - returns – Large tax payer – records and access to a registered premises (20 Hrs)

**Module III**

Central Excise Duty - Definition of Central Excise Duty- Nature of Excise Duty – Scope of Excise Duty – Levy – Kinds of excise duty – Merits and Demerits of Excise duty - important definitions—General Procedures of Central Excise — registration – Central Excise Duty Authorities and their Powers –Penalties, Offences and Punishments - Appeals and Revisions-Tax Liability and Valuation of Goods–Penalties, Offences and Punishments-Concession to small scale industries (20 Hrs)

**Module IV**

Customs duty - Definition of Customs Duty – Importance – demerits - Important definitions – basis of determining Customs Duty – Import and Export Manifest- Specified Goods - Export policy -Customs Duty Authorities and Powers – Penalties and Prosecutions – Appeals and revisions–Tax liability and valuation of Goods - Baggage Rules –Import procedure and Documents – Export Procedure and Documents. (20 Hrs)

**Module V**

Central sales tax - Definition of Central Sales Tax - Vat - General sales tax – Central Tax Sales (Amendment) Act 2001 –Important definitions - Principles for determining different Categories of Sales – Sales Tax Liability – Registration of Dealers – Levy and Collection of Tax- Penalties and Prosecution – Sales Tax Authorities – Application of State Sales Tax Law –Power of Government to make Rules –Liability in special cases – Settlement of Disputes (20 Hrs)

**Module 5**

Goods and Services Tax (GST)-Back ground of GST-Implication of VAT in GST- Territorial jurisdiction of GST-CGST-SGST-IGST-Taxable event-consideration-levy and collection of GST-input tax credit-Refund-Exemptions from GST-Registration-GST council (10 hrs)

**Books Recommended:**

1. H.C Mehrotra and Prof.V.P. Agarwal, Indirect Taxes ,SahityaBhavan Publications, Agra
2. V.S.Datey, Indirect Taxes, Taxman Publications, New Delhi.
3. V. Balachandrran, Indirect Taxes, Sultan Chand and Sons, New Delhi
4. Balachandran, VIndirect Taxes, Sultan Chand and Sons, New Delhi
5. Yogendra Vandana Bhangar & Vineet K Sodhani,Aadhya Prahashan Pvt Ltd

- 6.V.S Datey, All about GST-A Comprehensive Guide to New GST Law, Taxman Publications, New Delhi  
7.Nity Tax Associates, Basics of GST, Taxman Publications, New Delhi

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION**

**SEMESTER – IV**

**ELECTIVE COURSE STREAM IV: TOURISM MANAGEMENT**

**COURSE 2: BM 1461.4- AIR CARGO MANAGEMENT**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To acquire basic knowledge and necessary skills to work in the Air Cargo section of Airline industry.

**Module 1**

Introduction to Aviation - National and International Aviation Authorities - ICAO/IATA/FIATA – The roles and responsibilities of the IATA cargo Agent - The operations and service functions - The air cargo consolidator and the process of consolidation - World Geography - IATA areas and sub areas - World time zones and the study of the international time calculator chart - Calculation of local times and flying time -Calculation of time difference between two given cities - Use of the official Airline Guides - To construct unpublished transfer connections of air cargo shipments (20 hrs)

**Module 2**

Aircraft - Types of aircraft - passenger - cargo - combi - Narrow bodied and wide bodied aircrafts –parts – seating arrangements - configuration - loading limitations - volume and weight - Bulk loading limitation- Structure of an international airport - The airside and land side facilities - Equipments used in handling of air cargo - The air cargo complex and its facilities - Customer clearance procedures - The shipper’s letter of instruction (SLI) &- Instruction for carriage and special cargo (20 hrs)

**Module 3**

Procedures for Air Cargo Booking - Automation in the Air Cargo Industry - Physical handling procedures for Air Cargo - The Air Cargo Tariff (TACT) - Calculation of the chargeable weight - Volume weight and Gross weight - Types of Cargo rates - GCR - SCR and CR - Lower charge in High weight category and the precedence of rates and charges - Valuation charges - Disbursement and charges collect shipments – Rating concepts - The Air way Bill, its functions and completion (20 hrs)

**Module 4**

Goods Regulation-DGR Familiarization - The contents of the IATA Dangerous Goods Regulation Manual – Introduction to the DGR - Applicability and limitations - definitions of clauses/Divisions and packing groups - List of Dangerous Goods and how to use the DGR Manual - Mixtures and solutions and the assignment of proper shipping names - Multiple Hazards and study of items acceptable in passenger or cargo aircrafts -Types of packing - UN specification, Limited Quantity and other type - Checking the packaging of Dangerous Goods shipment Specification of Packaging markings and different dangerous goods packed in one outer packaging- Over pack and Salvage packaging (20 hrs)

## **Module 5**

DGR Procedures - Marking the package and to check the markings - Labeling given shipment and check the correctness - reference guide - the shipper's declaration for dangerous goods – documentation requirements for import and export - Airway Bill - Transport of radioactive materials and types of packaging used - The transport Index - Documentation requirements in transporting dangerous Goods - Classes and divisions of DG in Excepted Quantities - limited Quantity labels - Completion of the emergency procedures to be followed in case of damaged or leaked packages - Dangerous Goods Emergency Response Chart -Reporting of incidents and Accidents. (20 hrs)

### **Books Recommended:**

1. J.G. Wensveen, Air Transportation – A Management Perspective , Ashgate Publishing Ltd
2. Bijan Vasigh, Thomas Tacker and Ken Fleming Introduction to Air Transport Economics - Ashgate Publishing Ltd
3. IATA Foundation course Air faces & Ticketing, IATA Publications
4. IATA Foundation in Tourism & Travel, IATA Publications
5. Travel Information Manual, (TIM) 2006, IATA Publications

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – V**

**CORE COURSE: BM 1541- QUANTITATIVE TECHNIQUES FOR MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquaint students with the construction of mathematical models for managerial decision situations. The emphasis is on understanding the concepts, formulation and interpretation.

### **Module 1**

Linear Programming- Formulation of L.P. Problems, Graphical Solutions (Special Cases: Multiple optimal solutions, infeasibility, unbounded solution); Simplex Method (Special Cases: Multiple optimal solutions, infeasibility, unbounded solution); Big-M method and Two-phase method: Duality and Sensitivity (emphasis on formulation and economic interpretation) Formulation of Integer Programming, Zero-one programming, Goal Programming. (25 hrs)

### **Module 2**

Formulation of Transport problem- Solution by N.W.Corner Rule, Least Cost Method, Vogel's Approximation Method (VAM), Modified Distribution Method (Special cases: Multiple solutions, Maximization Case, Unbalanced case, prohibited routes) Elementary assignment: Hungarian Method,(Special cases: Multiple solutions, Maximization Case, Unbalanced case, Restrictions on assignment) (25 hrs.)

### **Module 3**

Construction of the network diagram- Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing (10 hrs)

### **Module 4**

Decision Theory-Pay Off Table – Opportunity Loss Table- Expected Monetary Value – Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information –

Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) limiting Probabilities, Chapman Kolmogorov equation. (15 hrs)

### **Module 5**

Probability- Meaning and need, Theorems of addition and multiplication. Conditional Probability. Bayes 'Theorem, Random variable – discrete and continuous. Probability distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson and Normal distribution. Central Limit theorem (15hrs)

### **Books Recommended:**

1. Vohra, N.D (2007). Quantitative Techniques in Management, Tata McGraw- Hill, New Delhi
2. KantiSwarup, Man Mohan, Gupta P.K, (2007). Operations Research, Sultan Chandand Sons, New Delhi
3. Kapoor, V.K (2014). Operations Research, Sultan Chand & Sons, New Delhi.
4. Sharma, J.K (2006). Operations Research Theory & Applications, Macmillan India Limited.
5. Gupta S P & Gupta P K, (2013). Business Statistics and Operations Research, Sultan Chand and Sons, New Delhi.

## **UNIVERSITY OF KERALA BACHELOR OF BUSINESS ADMINISTRATION**

### **SEMESTER – V**

### **CORE COURSE: BM 1542- RESEARCH METHODOLOGY**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To provide an insight into the fundamentals of social science research and to impart practical knowledge and required skills in carrying out research project independently.

### **Module 1**

Research- Meaning, Nature, Scope, Significance, Objectives and Utilities - Induction and Deduction –Types of Research- Fundamental, Applied, Exploratory, Descriptive, Predictive, Analytical, Experimental, Diagnostic, Qualitative and Quantitative Research- Ex-post Facto Research – Case Study- Censes Study- Action Research- Surveys and Field Studies –Research Process and its Steps (20 Hours)

### **Module 2**

Identifying a Research Problem – Review of Literature – Identifying Research Gap –Research Questions - Setting of Objectives and Hypotheses – Need, Significance and Types of Hypotheses- Variables and types- Research Design- Steps in developing a Research Design – Qualities of Good Research Design (20 hours)

### **Module 3**

Sources of Data – Primary and Secondary Data –Tools for Data Collection- Tests, Observations, Interviews, Surveys, Questionnaire, Schedules- Rating Scales- Scaling Techniques and Construction of Scales –Sampling- Probability and Non-Probability Sampling Techniques – Determinants of sample size – sampling errors and sources - Pre-testing and Pilot Study (15 hours)

### **Module 4**

Data Analysis- Statistical Tools and Techniques for Data Analysis- Descriptive and Inferential Statistics (Concepts only) - Parametric and Non Parametric Tests (Concepts and types only) -

Introduction to Statistical Packages – SPSS, Uses of SPSS- Precaution on using SPSS- Interpretation of Analysed Data (20 hours)

### **Module 5**

Communicating the Research Findings - Research Report - types of reports – content of report – Style of Reporting – Steps in Drafting Reports – Qualities of a good report –References - Bibliography – APA Format in writing references and bibliography (15 hours)

### **Books Recommended:**

1. Naresh Malhotra, John Hall, Mike Shaw & Peter (2002), Market Research, Second Edition, Prentice Hall.
2. Kothari, C. R. (2009), Research Methodology- Methods and Techniques, Second Edition, New Age International, New Delhi.
3. Krishnaswamy OR&Ranganatham, M. (2007), Research Methodology in Social Science, Himalaya, New Delhi
4. Panneerselvam, R. (2005), Research Methodology, Prentice Hall, New Delhi

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – V**

**CORE COURSE: BM 1543- INVESTMENT MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To make the student understand the areas of Security Analysis and Portfolio Management for making prudent investment decisions.

### **Module 1**

Investment – meaning - definition – objectives - factors affecting investment – investment process -investment Vs gambling - investment Vs speculation – investment avenues – elements of risk. (10 hrs)

### **Module 2**

Capital market - Meaning – structure – Functions – Money market VS Capital market- capital market instruments - shares - debentures - bonds - stock exchanges – role - functions – stock exchanges in India-BSE - NSE – OTCEI – trading mechanism – online trading – types of investors - types of speculators (25 hrs)

### **Module 3**

Derivatives – meaning - features – classifications - financial derivatives – forwards – futures- options –swaps - Indian derivative markets – structure - trading regulatory frame work (20 hrs)

### **Module 4**

Regulation of capital market in India - SEBI – constitution – powers – functions- roles- investor protection (15 hrs)

### **Module 5**

Portfolio management - meaning - importance – phases – security analysis – fundamental analysis- EIC frame work – technical analysis – Dow Theory - Elliot Wave Theory (20 hrs)

### **Books Recommended:**

1. Rustagi RP, Investment Analysis and Portfolio Management, Sultan Chand & sons, New Delhi.

2. S. Kevin, Portfolio management, Prentice Hall of India Pvt Ltd
3. Bhalla, Investment analysis, Sultan Chand & Sons New Delhi.
4. Avadhani V A Security Analysis and Portfolio Management, Himalaya Publishing House
5. Donald E Fisher and Ronald J Jordan, Security Analysis and Portfolio Management, Himalaya Publishing House.
6. Preethi Sing, Investment Management, Himalaya Publishing House, New Delhi.

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – V**

**ELECTIVE COURSE STREAM I: HUMAN RESOURCE MANAGEMENT  
COURSE 3: BM 1561.1- LABOUR LAW AND INDUSTRIAL RELATIONS**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To make the students familiar with the concept of Industrial Relations and the related labour legislations.

**Module 1**

Industrial Relations (IR) -Definition– Approaches to IR – Parties of IR – Role of Government (15 hrs)

**Module 2**

Role of various parties to IR – Govt. – IR strategy – Factors affecting Employee relations strategy – IR Divisions. – Trade Unions – Trade Union movement in India (15 hrs)

**Module 3**

Resolving Disputes – Causes of Dispute - settlement – collective Bargaining – Grievance Procedure – Arbitration – Conciliations – Adjudication etc. (15 hrs)

**Module 4**

Legislations – Labour Laws – Purpose – Forces influencing social and labour legislation in India -Trade Union Act 1926 – Important provision of the Act – Nature of Disputes – Industrial Disputes Act 1947 (20 hrs)

**Module 5**

Types of labour legislation – Protective Regulation – Social Security – Welfare - Health - Safety -Hazardous processes - Factories Act 1948 – Workmen compensation Act, 1923 - Employees State Insurance Act 1948 – Minimum wages Act 1948 - Employees Provident Fund Act 1952 - Payment of Gratuity Act. (25 hrs)

**Books Recommended:**

1. Kapoor, ND, Personal Management and Industrial Laws, Sultan Chand & Sons
2. Srivastava, S C, Industrial Relations & Labour Laws, Vikas Publishing House
3. Kapoor, ND, Elements of Mercantile Law, Sultan Chand & Sons
4. Shreenivasan, M R (Dr.), Industrial & Labour Law, Margham Publications
5. Niland J R, et al, The future of Industrial Relations, Sage Publications, New Delhi
6. Ramaswamy, E A, The Rayon Spinners The Strategic Management of Industrial Relations, Oxford University Press, New Delhi
7. PRN Sinha, Indu Balasinha, Seema Priyadarshini & Sekhar, Industrial Relations, Trade Unions and Labour Legislations



**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – V**

**ELECTIVE COURSE STREAM II: MARKETING MANAGEMENT**  
**COURSE 3: BM1511.2 CUSTOMER RELATIONSHIP MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: The course equips students with the basic knowledge about Customer Relationship Management and the issues and dimensions of the Customer Relationship Management practices today.

**Module 1**

CRM concepts-Definition- Difference between relationship marketing and CRM- CRM process-objectives- benefits- Four C's of CRM process- Success factors of CRM (15 hrs)

**Module 2**

Customer retention- Behavior prediction-customer profitability and value modeling -channel optimization- event- based marketing- CRM and customer service- the call centre- objectives-features- functions- call scripting- web based self service- customer satisfaction measurement (concept only) (15hrs)

**Module 3**

Sales force automation- sales process – Activity Management- contact management- e-CRM in business- features- advantages- technologies of e-CRM-voice portals- web phones- BOTs-virtual customer representative – customer relationship portals- - Six E's of e-CRM- e-CRM architecture-Enterprise Resource Planning- supply Chain Management- Partner Relationship Management (concepts only)(20hrs)

**Module 4**

Analytical CRM- Managing and sharing data- Customer Information databases- Ethics and legalities of data use – Data warehousing and Data mining concepts- Data analysis (20 hrs)

**Module 5**

CRM implementation- concepts and steps- choosing CRM tools- managing customer relationships- conflict- complacency- resetting- CRM practices in Banking Industry- Hospitality industry and Health care Industry (20hrs)

**Books Recommended:**

1. Jagdish N sheth, Atul parvatiyar, G. Shainesh customer relationship management: Emerging concept tools and Application: TATA McGraw Hill Publication.
2. Jill Dyche: The Customer Relationship Management Hand book: Pearson Publication.
3. H. Peeru Mohammed, A. Sagadevan: Customer Relationship Management - A step-by-step approach: Vikas Publication Pvt.Ltd
4. Paul Green Berg : Customer Relationship Management: Tata McGraw Hill

**UNIVERSITY OF KERALA**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – V**  
**ELECTIVE COURSE STREAM III: FINANCE**  
**COURSE 3: BM 1561.3- INTERNATIONAL FINANCING**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To equip the students with the techniques that can help them in managing the financial issues in international environment. This course will help them to manage MNCs in more effective manner.

**Module 1**

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) (15 hrs)

**Module 2**

International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank. (15 hrs)

**Module 3**

Foreign Exchange Management: Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions; Early delivery, extension or cancellation of Forward contracts -Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP (25 hrs)

**Module 4**

Multinational Financial System- Value of the Multinational Financial System, Inter-company Fund- Flow Mechanisms: Cost and Benefits, Designing a Global Remittance Policy, Transfer Pricing and Tax Evasion. Issue of GDR, ADR Euro bonds and Foreign bonds (20 hrs)

**Module 5**

International Investment Management: International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment-Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk (15 hrs)

**Books Recommended:**

1. PG Apte: International Finance, TataMcgraw Hill.
2. Alan C. Shapiro: Multinational Financial Management- Prentice Hall
3. Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill.

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**SEMESTER – V**  
**ELECTIVE COURSE STREAM IV: TOURISM MANAGEMENT**  
**COURSE 3: BM 1561.4- FRONT OFFICE MANAGEMENT**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To acquire necessary basic knowledge, skills and packages for working in the front office section of tourism and hospitality industry.

**Module 1**

Introduction to Hospitality industry - Types of Accommodation – Hotels - Commercial & Noncommercial hotels - various departments in hotels – hotel classification - supplementary accommodation sector- Resorts - Guest House - Caravans, Lodges - Inns - Youth Hostels – Trends in Kerala -Home stays -Serviced villas (15 hrs)

**Module 2**

Front Office organization structure - Bell Desk - Functions -Baggage handling upon arrivals & checkouts - Mails and Message Handling - Minor supplies and services -luggage handling and arrival records - House Keeping Department - Engineering Department - HRD Department- Accounts Department - Department - Methods of Communication - Importance – Methods (20 hrs)

**Module 3**

Reservation - Importance of reservation - Methods of reservation - Telephone Etiquettes – Job description of Reservation Staff - Importance of reception - Reception staff - qualities needed for a front office staff - preparation for guest arrival - and receiving and registration of guests - methods of room assignments - group arrivals and departures - identification of various vouchers - distribution of guest information- manual tabular ledges - manual billing - mechanical ledger and billing - computerized ledger and billing (25 hrs)

**Module 4**

Key control - Movement of Key - Room guest - House-Keeping - Front Office - Safety and Precautions- Importance - Fire Precautions - The accident book - Security & Safety Instruction (15 hrs)

**Module 5**

Applications of Computers in Reservation & Billing - Front Office Software's - PMS and its application in front office - Occupancy and revenue statistics - % of occupancy - % of Double Occupancy House Count– ARR - ARP - Yield Management – concept – importance(15 hrs)

**Books Recommended:**

1. Andrews, Sudhir, Hotel front office Training manual, TATA McGraw-Hill Publishing Company Ltd., New Delhi
2. Bhatnagar, S K: Frank Brothers & Co., Front Office Management, Stanley Thornes (publishers) Ltd
3. Kasavana, Michael L Effective front office operations, Van Nostrand Reinhold Co., New York
4. Bardi, James, A. Hotel front office management, John Wiley

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**SEMESTER – VI**

**CORE COURSE: BM 1641- MANAGEMENT INFORMATION SYSTEM**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To acquaint students with the basic aspects of Management Information System and the application of MIS in business decisions.

**Module 1**

Introduction to MIS- Data Vs. Information- Information Quality-MIS meaning and concept- Characteristics-Importance and scope-subsystems of MIS- MIS and other academic disciplines - MIS, Importance and scope of MIS- Structure of MIS (based on management activity and organisational functions) (20 hrs)

**Module 2**

System Concepts- Meaning- Characteristics-Elements- types of systems- subsystem- Operations Support Systems, Transaction Processing Systems, Decision Support System (DSS)- Components of DSS- Building DSS - Process Control Systems, Executive Support System, Formal and informal Systems, Expert Systems (20 hrs)

**Module 3**

Database Management Systems- Conventional files –Traditional and modern approaches- Database hierarchy and structure- Types of database users- DBMS- Data models-Designing of DBMS (20 hrs)

**Module 4**

System Analysis and Design- prototyping approach- Conceptual and detailed MIS design- System Development Life Cycle-System testing- Implementation of MIS (15 hrs)

**Module 5**

Security and Ethical Issues in MIS- Control Issues MIS- Security Hazards-Technical solutions for Privacy Protection (15 hrs)

**Books Recommended:**

1. D P Goyal , Management Information Systems: Managerial Perspective, Macmillan Publishers India Limited
2. Gordon B Davis and Margrethe H Olson, Management Information Systems: Conceptual Foundations, Structure and Development, Publisher, McGraw-Hill Ryerson, Limited
3. James A.O'Brien, Management Information Systems: Managing Information Technology in the Networked Enterprise, Irwin, 1996.
4. Kenneth C. Laudon and Jane P. Laudon Essentials of MIS, 9th Edition Pearson, New Delhi
5. Murdic, R G and Ross J E, Information System for Modern Management, PHI New Delhi
6. Sadagopan - Management Information Systems - Prentice-Hall of India

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**SEMESTER – VI**

**CORE COURSE: BM 1642 - INTERNATIONAL BUSINESS**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: Providing students awareness about International business and its different dimensions.

**Module I**

International business- Meaning -modes-scope-importance-benefits-International business environment-economic-political-legal-cultural and technological (15 hrs)

**Module II**

Methods of entry into International markets- Entry strategies-Licensing- Franchising-Joint Ventures-Acquisitions-Strategic Alliances- Trade barriers-Trade blocks .Multinational Corporations- its nature and characteristics-Indian companies become Global- problems and prospects (20 hrs)

**Module III**

Export Import procedures and documentation- Terms of export import order-documentary bill (D/A, D/P bill) -Letter of credit-Bill of lading- Balance of payment Balance of trade-FEMA-capital account convertibility (20 hrs)

**Module IV**

International Financial Organisations and Marketing strategies- UNO,WTO, IMF, World Bank, ADB, IFC, UNCTAD,IDA and IBRD- International marketing strategies ( 20 hrs)

**Module V**

Globalisation of Indian Business- Indias competitive advantage in Industries like IT, Textiles, GEMS jewellery- Indias strength and weakness in International Business- International Barriers -trade and non trade (15 hrs)

**Books Recommended:**

1. Global Business Today- Charles W L Hill, University of Washington.
2. John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi
3. VK Bhalla, International Business, S Chand and Company Pvt Ltd. Mumbai.
4. Francis Cherunilayam, International Business- Text and Cases (Fifth Edition), PHI Learning, New Delhi
5. Charles W L Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York.
6. Donald Ball, Michael Geringer,Michael Minor & Jeanne Mc Nett. International Business : The Challenge of Global Competition-, McGraw Hill, New York.
7. P Subba Rao, International Business: Text and Cases-, Himalaya Publishing House Pvt Ltd Mumbai.

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**SEMESTER – VI**

**CORE COURSE: BM 1643- STRATEGIC MANAGEMENT**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To create a conceptual awareness of various strategies and its formulation for strategic business advantage.

**Module 1**

Strategic Management- Concept of Strategy- Meaning – Definition-Features of Strategic Management- Synergy- Dysergy-Strategic Management Process (20 hrs)

**Module 2**

Hierarchy of Strategic Intent - vision – Mission – Business Definition- Goals – Objectives- Environmental Appraisal- Organizational Appraisal- SWOT-Strategic Decision Making (20 hrs)

**Module 3**

Strategy Formulation –Stability- Growth Strategies-Diversification Strategies-Turnaround – Divestment –Liquidation-Functional –Operational Strategies- SBU’s-Gap Analysis-BCG Matrix. (20 hrs)

**Module 4**

Strategy Implementation-Corporate restructuring – Mergers & Acquisition, Joint Venture, Strategic Alliance- Strategy & Leadership- Behavioral Aspects- Structures for Strategies (15 hrs)

**Module 5**

Strategic Control – Operational Control – Tools & Techniques- Strategies of MNC’s. (15 hrs)

**Books Recommended:**

- 1.Azhar Kasmi. Business Policy & Strategic Management ,Tata Mc Graw-Hill Publishing Co.Ltd NewDelhi
2. Nag, A. Strategic Management-Analysis, Implementation and Control, Vikas Publishing, New Delhi
- 3.Srinivasan, R. Strategic Management-The Indian context, PHI
- 4.Chandrasekaran, N and P.S Ananthanarayanan, Strategic Management, Oxford, 2011.

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**SEMESTER – VI**

**ELECTIVE COURSE STREAM I: HUMAN RESOURCE MANAGEMENT**

**COURSE 4: BM 1661.1 - PERFORMANCE MANAGEMENT**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To make the students understand the importance and direction of performance in the organizational context.

**Module 1**

Meaning and concept of performance Management - features of Performance Management – Scope of Performance Management – Importance of Performance Management Defining

performance – Performance dimensions - approaches to measuring performance - diagnosing the causes of poor performance – differentiating task from contextual performance (15 hrs)

**Module 2**

Performance Management and Human Resource - Components of performance Management – Performance bench marking – Performance Culture – Competence and Competency Analysis – job competency Assessment – Team work and Performance (20 hrs)

**Module 3**

Appraisals-Introduction-need-skill required - the role of appraiser - job description and job specification- appraisal methods - ratters errors - data collection - conducting an appraisal interview - follow up and validation - present thoughts and future directions (20 hrs)

**Module 4**

Performance management and employee development - personal development plans - 360 degree feed back as a developmental tool - performance management and reward system - performance linked remuneration system - performance linked career planning and promotion policy (20 hrs)

**Module 5**

Performance consulting - concept - the need for performance consulting - role of the performance consulting - designing and using performance relationship maps - contracting for performance consulting services - organising performance improvement department (15 hrs)

**Books Recommended:**

1. Herman Aguinis, Performance Management, Pearson Education, 2007
2. Lance A. Berger & Dorothy R. Berger, The Talent Management Hand Book, Tata Mc-Graw Hill
3. Rao,T.V. Appraising & Developing Managerial Performance, Excel Books
4. Performance Management, Dixit Varsha, Ist edition, Vrinda Pubilcations Ltd
5. Rao, T.V. Performance Management and Appraisal Systems HR Tools for Global Competitiveness, Sage Publishing.

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SEMESTER – VI**

**ELECTIVE COURSE STREAM II: MARKETING MANAGEMENT**

**COURSE 4: BM 1661. 2- RETAIL MANAGEMENT**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To give an overview of the conceptual aspects of retail marketing management.

**Module 1**

Retailing: - Introduction - scope - Functions of retailing - Retail industry in India - types of retailing format –Segments of organized retailing in India- Retail as a career (15hrs)

**Module 2**

Retail planning and location: - Introduction – Strategic retail planning process- Location- Types of locations- Steps- Site selection Analysis (15 Hrs)

**Module 3**

Store design, layout and Visual merchandising: - Concepts and principles - elements – Visual merchandising and atmospherics – tools used for visual merchandising- pricing –labeling and packaging (15 hrs)

**Module 4**

Supply chain management and Retail logistics: - Evolution of supply chain management –Need – CPFR – Retail logistics - concepts - Importance of information in supply chain management- Online logistics management (20 hrs)

**Module 5**

Retail promotion: - Retail store sales promotion - Retail promotion mix strategy – Emerging trends in retailing –Ethical issues in retailing – Role of Technology in retail – Retail information system –Online retailing (25 hrs)

**Books Recommended:**

1. Barmen, Barry and Joel Evans, Retail management, Prentice Hall
2. Swapna Pradhan, Retail management, (Text and cases), Tata McGraw Hill
3. Chetan Bajaj et al, Retail management, Oxford
4. James.R.Ogden and Denis .T .Ogden, Integrated Retail Management, Biztantra, New Delhi.
5. Suja Nair: Retail Management, Himalaya Publishers. New Delhi
6. Kotler: Marketing Management

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SEMESTER – VI**

**ELECTIVE COURSE STREAM III: FINANCE**

**COURSE 4: BM 1661.3- PROJECT APPRAISAL AND ANALYSIS**

No. of Credits: 4

No. of instructional Hours: 5 per week

Course Objectives: To explain identification of a project, feasibility analysis including market, technical and financial appraisal of a project. Understand the relevance of alternative project appraisal techniques, financial structuring and financing alternatives. This course intends to involve students to apply appraisal techniques for evaluating live projects

**Module 1**

Project Management- Introduction-Need for Project Management,-The Project Manager (PM)- Project Management Processes- Essentials of Project Management Philosophy, Project Management Principles- Impact of Delays in Project Completions (10 hrs)

**Module 2**

Project Appraisal: Introduction, Project appraisal and evaluation, Project cycle, Project cycle management, Private and Public sector Projects/commercial - Identification of investment opportunities – industry analysis review of project profiles, – feasibility study, Project identification and formulation, Generation of Project ideas, Basic Principals of Project Analysis (20 hrs)



**Module 3**

Market Analysis: Market analysis of a project, Need for market analysis, Demand and supply analysis, Collection analysis, primary /secondary data, Forecasting techniques -Technical appraisal of a project (20 hrs)

**Module 4**

Investment appraisal: Introduction and techniques, DCF and non DCF methods, Sensitivity Analysis, Financial needs of a Project, Investment criteria. (20 hrs)

**Module 5**

Project risk assessment – Risk and Sensitivity Analysis-application of simulation techniques-Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Evaluation and Lessons -Preparation of project report - Case Analysis (20 hrs)

**Books Recommended:**

1. Machiraju, H.R.: Introduction to Project Finance, Vikas Publishing House
2. Prasanna Chandra: Projects-Planning, Analysis, Selection, Financing, Implementation, and review, Mc Graw Hill Education
3. K.Nagarajan, Project Management, New Age International Publications
4. Subash Chandra das, Project Management and Control, PHI Learning Pvt. Ltd

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**ELECTIVE COURSE STREAM IV: TOURISM MANAGEMENT**

**COURSE 4: BM 1651.4 - TRAVELS AND TOUR OPERATIONS MANAGEMENT**

No. of Credits : 4

No. of instructional Hours: 5 per week

Course Objectives: To enable the student to acquire knowledge and skills for getting a job in the Travel and Tour Operation area or to fetch self employment.

**Module 1**

Travel agency business - Growth and development of Travel Agency – concepts and definition – functions - organizations and departments at travel agency- setting up of a travel agency – IATA Approval (15 hrs)

**Module 2**

Travel Documentation - Travel formalities and documents - Passport - Visa - Health - Customs - Currency - Travel Insurance - Health Insurance - its types and documents required (10hrs)

**Module 3**

Introduction to tour operations management - concept and definitions - differences – types of tours –components of a tour - The business of Tour Operation – Concepts and Definitions - Types of Tour operators- inbound - outbound - domestic and specialized tour operators – Rates and Responsibilities – Itinerary preparation - Stages - components of an itinerary – tour costing – Planning a Tour - Stages – Components of tour planning(25 hrs)

**Module 4**

Tourist Guide - Tour guiding - tour escort - tour managers - tour guides - skills and qualities of guides- certification of guides - how to manage tourists – tour analysis - pre tour and past tour analysis – tourist retention programs. (15 hrs)

### **Module 5**

Computerized Reservation System - Introduction to Computerized Reservation System - change over from Manual booking to CRS - difference between CRS & GDS – History of GDS - Major CRS' in the world - Amadeus - Galileo - Abacus – Glossary of Common terms used in air transport – SSR & OSI codes and its purpose - Practical Orientation of ABACUS - Introduction to ABACUS - sign in /sing out – encoding decoding - Availability display - seat setting - schedules - PNR creation - Mandatory &Optional fields -saving PNR – retrieving PNR - ignoring PNR (25 hrs)

#### **Books Recommended:**

1. Medik S (2001), Understanding Tourism, Butterworth – Heinemann, Oxford Woburn
2. Roland Conrady and Martin Buck (2010) – Trends and Issues in Global Tourism 2010. Springer
3. JagmohanNegi (2003) , Travel Agency Operations , Concepts and Principles, Kanishka Publishers Distributors, New Delhi
4. Karen Ellicott (2002) , Cities of the World, 6th Edition, The Gale Group, Inc, Farmington
5. www.abacus.com.sg

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SEMESTER – V**

**OPEN COURSE (FOR STUDENTS OF OTHER DISCIPLINE)**

**OPEN COURSE 1: BM 1551.1 - PROJECT MANAGEMENT**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To provide knowledge on the concept of project management.

#### **Module 1**

Project management – meaning- definition- features – classification of projects - stages in project cycle– identification, formulation and implementation (8 hrs)

#### **Module 2**

Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility - different types of appraisal to determine feasibility – feasibility report (10 hrs)

#### **Module 3**

Financial Appraisal of a Project – Evaluation Techniques – traditional and modern (theoretical aspects only) (14 hrs)

#### **Module 4**

Estimation of project cost – preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report (10 hrs)

#### **Module 5**

Institutional finance for projects – National and state level – IDBI, SIDBI, GIC, LIC, UTI, SFC, IFC– functions and schemes (12 hrs)

### **Books Recommended:**

1. Prasanna Chandra. Project Planning, Analysis, Selection, Tata McGraw-Hill, Publishing Co. Ltd., New Delhi.
2. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Harold Kerzner . Project Management: A Systems Approach to Planning, Scheduling, and Controlling, CBS Publishers , New Delhi.
4. Vasant Desai . Project Management, Himalaya Publishing House, Mumbai.
5. Rao .P .C .K . Project Management and Control, Sultan Chand & Sons, New Delhi.
6. Bhavesh M Patel . Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House, New Delhi.

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**BACHELOR OF BUSINESS ADMINISTRATION**  
**SEMESTER – V**  
**OPEN COURSE (FOR STUDENTS OF OTHER DISCIPLINE)**  
**OPEN COURSE 2: BM 1551.2- FUNCTIONAL MANAGEMENT**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To provide a theoretical base so as to enable the students to acquire theoretical knowledge of the functional areas of management.

#### **Module 1**

Management-meaning-definition-applications-functions-planning-organising-staffing-directing-controlling (10 hrs)

#### **Module 2**

Production Management-concepts-meaning of plant-firm-industry-plant location- Quality Management, Production planning and control-plant-layout-factors-types-inventory management (10 hrs)

#### **Module 3**

Marketing Management-meaning and objectives-Evolution of marketing-Marketing concepts-Nature and Scope of Marketing-Functions of Marketing, marketing Mix-Standardization-grading and branding-packaging-transportation (12hrs)

#### **Module 4**

Human Resource Management-meaning and nature-qualities or HR managers-Man power planning-recruitment-selection-training and development-placement-compensation-methods of wage payment-incentives-monetary and non monetary (10hrs)

#### **Module 5**

Financial Management-meaning-definition-objectives-profit maximization vs. wealth maximization-scope of financial management-investment decisions- financing decisions-dividend decisions-working capital (12hrs)

### **Books Recommended:**

1. Richard Pettiger. Introduction to Management, Palgrave Macmillan, New York.
2. M.J.Mathew, Functional Management, RBSA Publishers, Jaipur.
3. Meenakshy Gupta . Principles of Management, PHI, New Delhi.
4. Koonts and Heinz Wehrich. Essentials of Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.

5. Bhooshan Y.K. Business Organisation and Management, Sultan Chand & Sons New Delhi.
6. Bhatia R.C. Business Organisation and Management, Ane Books Pvt. Ltd. New Delhi.

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**OPEN COURSE (FOR STUDENTS OF OTHER DISCIPLINE)**  
**OPEN COURSE 3: BM 1551.3- STRATEGIC MANAGEMENT**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To enhance decision making abilities of students in situations of Uncertainty in a dynamic business environment.

**Module 1**

Strategic management – introduction – concept – characteristics of strategic management – Defining strategy (8 hrs)

**Module 2**

Strategy formulation – stakeholders in business – vision, mission and purpose – objectives and goals – strategic business unit (SBU) – Types of strategies (10 hrs)

**Module 3**

Strategic analysis and choice – Environmental Threat and Opportunity Profile (ETOP) – Organisational Capability Profile – Strategic Advantage Profile – Corporate Portfolio Analysis – SWOT Analysis – Synergy and Dysergy – GAP Analysis (14 hrs)

**Module 4**

Strategy implementation – Inter-relationship between formulation and implementation – issues in strategy implementation – resource allocation (10 hrs)

**Module 5**

Strategy evaluation – importance – strategic control – techniques of strategic evaluation and control (12 hrs)

**Books Recommended:**

1. Srivastava R.M. Management Policy and Strategic management (Concepts, skills and Practices).
2. Subha Rao P. Business Policy and Strategic Management, Himalaya Publishing House, Mumbai.
3. Bhattachary S.K. and Venkataraman N. Managing Business Enterprises: Strategies, Structures and System, Vikas Publishing House, New Delhi.
4. Ramaswamy and Namakumari S. Strategic Planning Formulation of Corporate Strategies, Macmillan India Ltd., New Delhi.

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**SEMESTER – V**  
**OPEN COURSE (FOR STUDENTS OF OTHER DISCIPLINE)**

**OPEN COURSE 4: BM 1551.4- FUNDAMENTALS OF FINANCIAL ACCOUNTING**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To provide basic accounting knowledge as applicable to business and to equip students to maintain various types of ledgers and to prepare final accounts.

**Module 1**

Accounting - Meaning - objectives – Accounting principles - Systems of accounting - Accounting Standards - Meaning and Objectives - Double entry book keeping - Rules of Debit and Credit (8 hrs)

**Module 2**

Recording Business Transactions - Journal - Ledger - Preparation of Subsidiary books (8 hrs)

**Module 3**

Cash book- Simple cash book - cash book with cash and discount columns - cash book with cash, discount and bank columns - Petty cash book - Bank reconciliation statement (10 hrs)

**Module 4**

Trial Balance - meaning and objectives - Preparation of Trial Balance - Rectification of errors- Types of errors - detection and rectification of errors - Suspense account (10 hrs)

**Module 5**

Final accounts of Sole Trader – Manufacturing, Trading and Profit & Loss Account - Balance Sheet - Preparation of Final accounts with adjustments (18 hrs)

**Books Recommended:**

1. Gupta, R L and Gupta V K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi
2. Jain S P and Narang, K L, Basic financial accounting, Kalyani Publishers, New Delhi
3. Naseem Ahamed, Nawab Ali Khan and Gupa M L, Fundamentals of Financial Accounting- Theory and Practice, Ane Books Pvt Ltd, New Delhi.
4. Maheswari, S N & Maheswari, S K, Advanced Accountancy, Vikas Publishing, New Delhi.
5. Gupta, R L and Radhaswamy M, Advanced Accountancy, Sultan Chand & Sons, New Delhi

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**SEMESTER – VI**  
**ELECTIVE COURSE: BM 1661.5 BUSINESS COMMUNICATIONS**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To familiarize the students with the basic concepts of Business Communication in the organizational backdrop.

**Module 1**

Business Communication - Meaning - importance - Methods - Types - Barriers to communication. (8 hrs)

**Module 2**

Written communication - Business Letters - Types - layout - Business enquiries - Offers and Quotations - Orders - execution and cancellation of orders - Letters of complaint - collection and status enquiries (14 hrs)

**Module 3**

Bank Correspondence - Correspondence of company secretary with shareholders and directors. (12 hrs)

**Module 4**

Communication through reports - importance - contents - Annual report (10 hrs)

**Module 5**

Internal Communication - Short speeches - Memo - Circulars - Notices - Communication Media - Intercom, Telex and Telephone - Fax – Internet-Intranet (10 hrs)

**Books Recommended:**

1. Rajendra Pal Korahill, Essentials of Business Communication, Sultan Chand & Sons, New Delhi
2. Bhatia R C, Business Communication, Ane Books Pvt Ltd, New Delhi.
3. Remesh, M S, & C C Pattanshetti, Business Communication, R.Chand & Co, New Delhi.
4. Shalini Aggarwal, Essentials of Business Skills, Ane Books Pvt Ltd, New Delhi.
5. Madhukar, R K, Business Communication, Vikas Publishing House New Delhi.
6. Asha Kaul. Effective Business Communication, PHI, New Delhi.
7. Francis Soundararaj. Speaking and Writing for Effective Business Communication, Macmillan India Ltd., New Delhi.
8. Rajendra Paland Korlahalli J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

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**SEMESTER – VI**

**ELECTIVE COURSE: BM 1661.6 INDIAN BANKING SYSTEMS**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To enable the students to understand the working of the Indian Banking System.

**Module 1**

Systems of Banking - Unit banking and Branch banking - group banking and chain banking - deposit banking and mixed banking - banking system in India (10 hrs)

**Module 2**

Banking regulation in India - Banking regulation Act 1949 - applicability - social control - Negotiable Instruments Act 1881 - Negotiable instruments (12 hrs)

**Module 3**

Commercial Banking in India- Innovative banking products-Non-Banking Finance Companies (NBFCs) – Central banking- RBI (10 hrs)

**Module 4**

Co-operative Banks - structure - Role - State co-operative bank - District Co-operative bank - PACS (10 hrs)

**Module 5**

Development Banks - concepts - evolution - nature - importance - SIDBI - EXIM Bank - RRBS - NABARD (Brief discussion only) (12 hrs)

**Books Recommended:**

1. Maheswari S N, Banking Theory Law and Practice, Kalyani Publishers, New Delhi
2. Sundaram, K P M and Varshney P M, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
3. Radhaswami, M, Practical Banking, Sultan Chand & Sons, New Delhi.
4. Sekhar, K C, Banking Theory Law and Practice, Vikas Publishing House, New Delhi.
5. Gordon, E and Natarajan, K, Banking Theory Law and Practice, Himalaya Publishing House, Bombay
6. Vasanth Desai, Development Banking and Financial intermediaries, Huimalaya Publishing House

**UNIVERSITY OF KERALA  
BACHELOR OF BUSINESS ADMINISTRATION  
SEMESTER – VI**

**ELECTIVE COURSE: BM 1661.7 HOSPITALITY MANAGEMENT**

No. of Credits : 2

No. of instructional Hours: 3 per week

Course Objectives: To impart knowledge about the organization and management of Hospitality industry

**Module 1**

Hospitality industry - meaning - Hotel - Travel and Tourism industry - Economic and other impacts of Hotel, Tourism and travel Industry (10 hrs)

**Module 2**

Management -Hotel - definition-types of hotel-International-resorts-commercial-residential-International Hotel Association (IHA) - food service industry - composition - size - management of food services. (12 hrs)

**Module 3**

Organisational structure - Rooms Division - The Front office department – The House Keeping department - The Food Studies Division - The Food production department - The Food & Beverage service department (12 hrs)

#### **Module 4**

Functional areas - Engineering and maintenance division - Marketing and sales division – Accounting division – Human Resource division - Security division ( 10 hrs)

#### **Module 5**

Future trends in hospitality industry - CRS - chain of hotels - associations in hospitality management - HR issues and technology (10 hrs)

#### **Books Recommended:**

1. Sudhir Andrews: Hotel Front Office Training Manual, Tata McGraw-Hill Publishing, Co.Ltd, New Delhi
2. Sudhir Andrews: Food & Beverage Service Training Manual, Tata McGraw-Hill, Publishing Co.Ltd. New Delhi
3. J.M.S.Negi: Hotels for tourism development Metropolitan Books Co. New Delhi.
4. Jagmohan Negi .Hotel and Tourism Laws, Frank Brothers, New Delhi
5. Krishnan Kamra. Hospitality Operations and Management Wheeler Publishers, Allahabad.
6. Walker John R. Introduction to Hospitality, PHI, New Delhi